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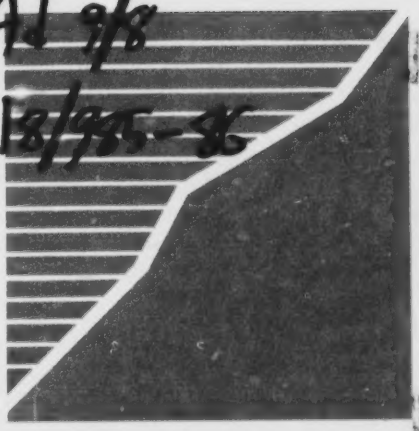

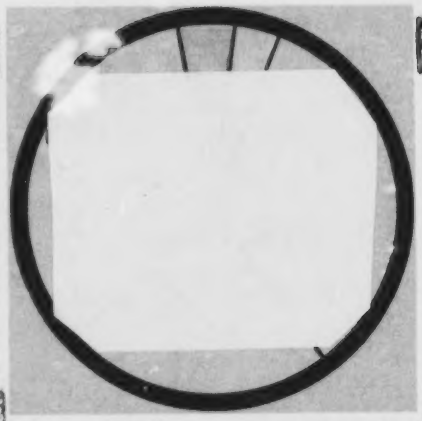

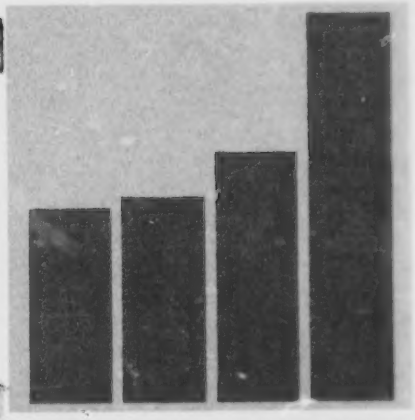

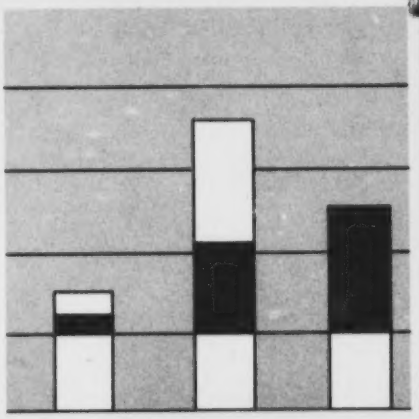

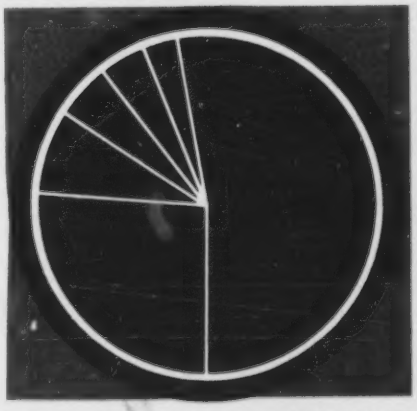

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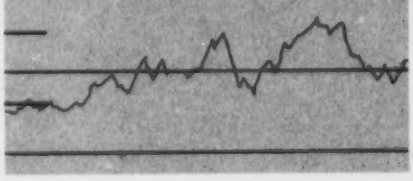

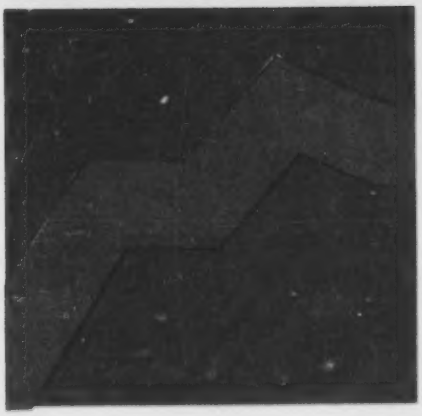

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PREFACE

During the past 27 years, the Advisory Commission on Intergovernmental Relations has analyzed a large body of information pertaining to federal, state and local fiscal relations. The Commission has published Significant Features of Fiscal Federalism, perennially its most widely-circulated publication. This edition of Significant Features presents updated and revised information on federal, state and local revenues, expenditures, tax rates, employment, earnings, and selected additional topics. This information is helpful to anyone analyzing the 50 state-local fiscal systems and that of the national government.

Section I presents historical and state-by-state information on specific public finance topics. It is organized to highlight historical trends and regional comparisons. Section II--a new addition to Significant Features--contains rankings on specific state-local revenue and expenditure items. This section should assist those who wish to make state-by-state comparisons. Section III is organized to aid in detailed analyses of public finance statistics within a few selected states. It also contains data on the various subunits of local governments within each state (e.g., cities, counties, school districts), aggregated at the state level for the particular type of government.

In outward appearance, this edition of Significant Features resembles many of the earlier editions in organization and content. However, a major change has been made in how this publication was produced. For the first time, a large number of the tables were created using microcomputer diskettes. These data diskettes greatly facilitate the use of the Census data on which this publication so heavily relies. The new state rankings section is but one manifestation of this. For those who are frequent users of Significant Features, the Census' government finance data, and have access to microcomputers, these data diskettes may be ordered from the Commission.

This edition represents the most recent update of Significant Features of Fiscal Federalism. We trust that you will continue to find this publication helpful in your studies of public finance and fiscal federalism.

Robert B. Hawkins, Jr.
Chairman

U.S. Advisory Commission on Intergovernmental Relations

ACKNOWLEDGMENTS

Michael W. Lawson of the ACIR staff and Karen M. Benker, under contract with the Commission, prepared this report. Mr. Lawson was primarily responsible for the overall design of the report and for preparing the government revenue and expenditure information. Ms. Benker compiled the information on government tax rates, state budget systems and selected additional topics.

Elizabeth Bunn and Alisha Mullins were especially helpful in producing this document. Their gracious assistance and patience in dealing with multitudinous details are gratefuly acknowledged.

The Governments Division of the U.S. Bureau of the Census was an indispensable partner in this project. The complete cooperation of the Division is truly appreciated, with a special thanks to Henry Wulf, Chief of the Finance Branch.

A word of thanks must also be given to the staffs of the state revenue offices and to the state legislative and executive fiscal affairs offices for their continued support and cooperation. Their suggestions and comments have aided in the continuing quest to improve the usefulness of this publication.

Data on the provisions of state and local tax laws were drawn largely from Commerce Clearing House, State Tax Reporter.

Of course, full responsibility for the content and accuracy of this report rests with the Commission's staff.

John Shannon
Executive Director

Bob Gleason
Director
Communications & Publications

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Report Highlights

Like its many predecessors, this edition of Significant Features provides policymakers and their staffs, researchers and interested citizens public finance information on all levels of government. It is hoped that the following observations, gleaned from the information contained in this publication, will shed light on just a few of the numerous issues currently facing citizens and decision-makers.

HAS THE FEDERAL DEBT REACHED AN ALL-TIME HIGH?

- Yes, in absolute dollars. Since 1929, the national debt has been increasing (with only minor exceptions). At the end of fiscal year 1985, the debt of the national government totaled over $1.8 trillion and is expected to top $2 trillion by the end of this fiscal year (Table 7).

- No, as a percentage of gross national product. As a result of World War II, the national debt exceeded the entire income of the nation in the mid-1940's. From its peak in 1946 to its post-war low in 1981, the federal debt fell from 127.7% to 34.9% of GNP. However, since 1981 it has risen steadily and is expected to top 50% of GNP by the end of FY 1986 (Table 7).

- No, in per capita, inflation-adjusted dollars. Nevertheless, the per capita federal debt adjusted for inflation is currently at a peacetime high and will continue to increase in the near future. In 1946, the debt totaled $4,342 for every U.S. citizen and had fallen to less than $2,000 by the mid-1970's. However, by the end of 1985, the per capita debt was $3,308 (all figures in 1972 dollars; see Table 4).

BY HOW MUCH WOULD FEDERAL SPENDING HAVE TO BE REDUCED TO HAVE BALANCED THE BUDGET IN FY 1985?

- Spending would have had to decrease over 22% in order to balance the budget on the spending side alone in fiscal year 1985. Conversely, if federal spending was held constant in 1985, tax revenue would have had to increase almost 29% to bring the federal budget into balance (Table 7).

ARE ALL LEVELS OF GOVERNMENT SPENDING MORE THAN EVER?

- Yes, in absolute dollars. Spending for all levels of government crossed the $100 billion mark in 1956. Nineteen years later (1975), government expenditures topped $500 billion. In only seven more years (1982), spending surpassed one trillion dollars. By the end of 1985, government spending was approximately $1.4 trillion (Tables 1 & 2).

- Yes, in per capita, constant dollars. In 1944, at the peak of World War II, all levels of government spent $2,011 per person. In 1985, per capita government spending equaled $2,491 (in 1972 dollars; see Tables 1 & 2).

- No, as a percentage of gross national product. However, spending is very close to a peacetime high. During 1944 and 1945 (the last years of World War II), government spending represented 49% and 44% of GNP, respectively. In 1946, it fell to 22% of GNP. Since 1946 the general trend has been upward. The post-war high was 35.5% in 1982. In 1985, government spending equaled 35.4% of GNP (Tables 1 & 2).[1]

HAS GOVERNMENT EMPLOYMENT INCREASE ACCORDINGLY?

- Yes and no. Without question, the absolute number of government employees has grown--from approximately 3.1 million in 1929 to 16.4 million in 1984. However, expressed as a percentage of the U.S. population, the overall trend in government employment since 1979 has been downward. In 1979, their were 620 government employees per 10,000 population. In 1985, the number had dropped to 591 per 10,000 (Tables 79-81).

HOW DO THE NUMBER OF EMPLOYEES IN FEDERAL, STATE AND LOCAL GOVERNMENTS COMPARE?

- Local governments have the largest number of employees by a wide margin. In 1984, approximately 9.6 million individuals were employed by local governments. States employed 3.9 million while 2.9 million were in the employ of the national government (civilian only). This is not surprising because most government services--e.g., education, police and fire protection, garbage

---

[1]A major caveat should be noted here. One cannot state that government "consumes" 35.4% of GNP because a significant portion of government spending simply shifts income from one citizen to another. (Social Security expenditures are a prime example of this.) In addition, government not only purchases goods and services in the private sector--e.g., highways, education or aircraft carriers--but supplies income to the people who provide these goods or render these services, income that is reflected in the overall GNP figure. Hence, the point to be made is that government expenditures expressed as a percentage of the GNP is simply a measure of the presence of government in the overall economy.

collection--are provided at the local level even though other levels of government help pay for some of those services (Table 79).

TO WHAT EXTENT ARE STATE AND LOCAL GOVERNMENTS DEPENDENT ON THE NATIONAL GOVERNMENT TO FUND THEIR PROGRAMS?

- In FY1985, state and local governments received $24 from the national government for every $100 they raised on their own. This is considerably less than the high reached in 1978--$32. Furthermore, it is projected that this figure will drop to less than $20 by 1987 (and this is before the effects of Gramm-Rudman are taken into account). It should be noted that most of this federal aid is devoted to programs where the national government and state-local governments have shared interests--e.g., poverty and health programs, the interstate highway system and education (Table 8).

ADDITIONAL REPORT HIGHLIGHTS

- The federal income tax continues to be the least popular tax according to the ACIR's annual public opinion poll. Since 1979 the public has awarded the federal income tax this dubious distinction. In the May 1985 poll, 38% of the respondents named the federal income tax as the "worst" tax. The federal income tax was followed by the property tax, which 24% of the respondents named as their "worst" tax. With only one exception during the 1972-78 period, it was the property tax that was listed as the "worst" tax (Table 85).

- Significant reform in income taxes took place a number of states in 1985. The most notable tax reform packages were passed in the states of Delaware, Minnesota, New York, South Carolina and Wisconsin. In each of these states changes were made in several of the following categories: tax rates, tax brackets, personal exemptions, standard deductions, certain itemized deductions. As a result of these reform actions, most taxpayers in these states ultimately will pay a lower amount in state taxes; in addition, lower income taxpayers will receive a significant portion of the benefits of these reform efforts. Overall rate reductions also occurred in Ohio, Pennsylvania and Rhode Island while surtaxes were reduced or allowed to expire in Massachusetts, Oregon and West Virginia (Table 50).

- No states enacted major increases in income or general sales taxes in 1985, though Oklahoma passed a 0.25% increase in its general sales tax. However, North Dakota made permanent a temporary increase in the income tax passed in an earlier year and enacted an increase in the general sales tax increase for 1986 if state coffers are running low in the late spring of 1986 (Tables 50 & 51; see also, Tables 55, 56 & 62).

- Cigarette taxes were increased in six states in 1985. In addition, 16 states passed legislation that would have increased the cigarette tax in these states had the U.S. Congress not

extended the federal cigarette tax through early 1986, at least. The federal cigarette tax was scheduled to drop eight cents per pack on October 1, 1985 (Tables 50, 51 & 66).

- Other excise taxes were raised as well. Thirteen states increased their motor fuels tax while seven states raised alcohol taxes (Tables 50 & 51; see also, Table 67).

- Local governments in 29 states used the general sales tax as a revenue source in 1985, up from 26 in 1984. Tables 63 and 64 show that the use of a local sales tax varies greatly. For example, all California counties and cities use the tax as do all counties in Illinois, Nevada, New York, North Carolina, Tennessee, Utah, Virginia and Washington. All of the cities in New Mexico and Texas use the sales tax as well. Conversely, only one city uses a local sales tax in North Dakota, only two cities in Minnesota and only two counties in Wisconsin use this tax.

- Local governments in 11 states use income taxes a source of revenue but the extent of usage within each of these state varies considerably. In Delaware, Missouri and New York only one or two cities levy this tax. In Ohio and Pennsylvania, hundreds of cities and other local governments levy an income tax. In addition, several other localities--e.g., the counties comprising the Portland, Oregon metropolitan area and the city and county of San Francisco, California--are empowered to levy an occupational license tax (paid by the employer) which is based on the total payroll of a firm (Tables 57 & 58).

SECTION I:

Basic Tables

TABLE 1--GOVERNMENT EXPENDITURE, FROM OWN SOURCE,1/ SELECTED YEARS 1929-1985

Calendar Year	Total Public Sector	Federal Government	State-Local Government: Total State-Local Government	State-Local Government: State	State-Local Government: Local
		Amount (in Billions of Current Dollars)			
1929	$ 10.3	$ 2.6	$ 7.6	$ 2.1 2/	$ 5.6 2/
1939	17.6	8.9	8.6	3.7 2/	4.9 2/
1949	59.3	41.3	18.0	8.8 2/	9.1 2/
1954	97.0	69.8	27.2	12.8 2/	14.4 2/
1959	131.0	91.0	40.0	18.9	21.1
1964	176.3	118.2	58.1	27.9	30.2
1969	286.8	188.4	98.4	51.7	46.7
1974	460.0	299.3	160.6	91.4	69.2
1976	574.9	384.8	190.1	107.3	82.9
1978	681.1	461.0	220.1	128.1	92.0
1980	869.0	602.1	266.9	158.7	108.1
1981	983.6	689.1	294.5	175.6	118.9
1982	1,090.1	764.9	325.2	193.6	131.6
1983	1,167.5	819.7	347.8	203.0	144.9
1984	1,258.0	880.5	377.5	n.a.	n.a.
1985e	1,375.9	961.6	414.3	n.a.	n.a.
		As a Percentage of GNP			
1929	9.9%	2.5%	7.4%	2.1%	5.3%
1939	19.3	9.8	9.4	4.1	5.4
1949	23.0	16.0	7.0	3.4	3.5
1954	26.5	19.0	7.4	3.5	3.9
1959	26.9	18.6	8.2	3.9	4.3
1964	27.6	18.5	9.1	4.4	4.7
1969	30.4	20.0	10.4	5.5	4.9
1974	32.1	20.9	11.2	6.4	4.8
1976	33.5	22.4	11.1	6.2	4.8
1978	31.5	21.3	10.2	5.9	4.3
1980	33.0	22.9	10.1	6.0	4.1
1981	33.3	23.3	10.0	5.9	4.0
1982	35.5	24.9	10.6	6.3	4.3
1983	35.3	24.8	10.5	6.1	4.4
1984	34.3	24.0	10.3	n.a.	n.a.
1985e	35.4	24.7	10.7	n.a.	n.a.
		Per Capita in Constant (1972) Dollars			
1929	$ 258	$ 66	$ 192	$ 54	$ 138
1939	472	240	232	100	132
1949	757	528	229	113	116
1954	999	719	281	132	149
1959	1,090	757	333	157	176
1964	1,262	846	416	200	216
1969	1,630	1,071	559	294	265
1974	1,872	1,218	654	372	282
1976	1,996	1,336	660	372	288
1978	2,034	1,377	657	382	275
1980	2,139	1,482	657	395	268
1981	2,186	1,532	655	390	264
1982	2,263	1,588	675	402	273
1983	2,312	1,623	689	402	287
1984	2,379	1,665	714	n.a.	n.a.
1985e	2,491	1,741	750	n.a.	n.a.

(continued on next page)

TABLE 1--GOVERNMENT EXPENDITURE, FROM OWN SOURCE,1/ SELECTED YEARS 1929-1985
(Continued)

Calendar Year	Total Public Sector	Federal Government	State-Local Government: Total State-Local Government	State-Local Government: State	State-Local Government: Local
	Percentage Distribution by Level of Government				
1929	100%	25.6	74.4	20.8	53.6
1939	100	50.9	49.1	21.2	28.0
1949	100	69.7	30.3	14.9	15.4
1954	100	71.9	28.1	13.2	14.9
1959	100	69.4	30.6	14.4	16.1
1964	100	67.0	33.0	15.8	17.1
1969	100	65.7	34.3	18.0	16.3
1974	100	65.1	34.9	19.9	15.0
1976	100	66.9	33.1	18.7	14.4
1978	100	67.7	32.3	18.8	13.5
1980	100	69.3	30.7	18.3	12.4
1981	100	70.1	29.9	17.8	12.1
1982	100	70.2	29.8	17.8	12.1
1983	100	70.2	29.8	17.4	12.4
1984	100	70.0	30.0	n.a.	n.a.
1985e	100	69.9	30.1	n.a.	n.a.

Exhibit: Supplemental Data

Calendar Year	GNP (In Billions of Current Dollars)	GNP Implicit Price Deflator (1972=100)	GNP (In Billions of 1972 Dollars)	Average Annual Percentage Change in in Real GNP	Average Annual Percentage Change in GNP Implicit Price Deflator
1929	$103.4	32.76	$315.7	not available	not available
1939	90.9	28.43	319.8	+ 0.1(1929-39)%	- 1.4(1929-39)%
1949	258.3	52.49	492.2	+ 4.4(1939-49)	+ 6.3(1939-49)
1954	366.8	59.55	616.1	+ 4.6(1949-54)	+ 2.6(1949-54)
1959	487.9	67.60	721.7	+ 3.2(1954-59)	+ 2.6(1954-59)
1964	637.7	72.77	876.4	+ 4.0(1959-64)	+ 1.5(1959-64)
1969	944.0	86.79	1,087.6	+ 4.4(1964-69)	+ 3.6(1964-69)
1974	1,434.2	114.92	1,248.0	+ 2.8(1969-74)	+ 5.8(1969-74)
1976	1,718.0	132.11	1,300.4	+ 5.4	+ 5.2
1978	2,163.9	150.42	1,438.6	+ 5.0	+ 7.4
1980	2,631.7	178.42	1,475.0	- 0.3	+ 9.2
1981	2,957.8	195.60	1,512.2	+ 2.2	+ 9.6
1982	3,069.3	207.38	1,480.0	- 2.1	+ 6.0
1983	3,304.8	215.34	1,534.7	+ 3.7	+ 3.8
1984	3,662.8	223.43	1,639.3	+ 6.8	+ 3.8
1985e	3,888.8	231.30	1,681.3	+ 2.6	+ 3.5

e--estimated n.a.--not available

1/ Federal aid to state and local governments counted as federal government expenditure. State aid to local governments counted as state government expenditure. Compare to Table 2.

2/ The Bureau of Economic Analysis has not published figures that allocate state-local expenditures between state and local governments prior to 1959. The figures listed are estimated on the basis of ratios calculated from state and local expenditure data reported in U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975, pp. 1127, 1131.

Sources: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-1976 data); Survey of Current Business, July 1982 (for 1977-1978 data); Survey of Current Business, July 1984 (for 1979-1984 data). Survey, October 1985 (1984 and 1985 data). The allocation of state-local expenditures between state and local governments from Survey, September 1984 (1969-83 data) and Survey, May 1978 (1959-1964 data).

TABLE 2--GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS 1/
SELECTED YEARS 1929-1985

Calendar Year	Total Public Sector	Federal Government	State-Local Government: Total State-Local Government	State-Local Government: State	State-Local Government: Local
		Amount (in Billions of Current Dollars)			
1929	$ 10.3	$ 2.5	$ 7.8	$ 1.7 2/	$ 6.1 2/
1939	17.6	7.9	9.6	3.0 2/	6.6 2/
1949	59.3	39.1	20.2	7.7 2/	12.5 2/
1954	97.0	66.9	30.2	10.7 2/	19.4 2/
1959	131.0	84.1	46.9	16.6	30.3
1964	176.3	107.7	68.5	24.0	44.6
1969	286.8	168.1	118.7	42.7	76.0
1974	460.0	255.4	204.6	75.8	128.8
1976	574.9	323.7	251.2	92.8	158.4
1978	681.1	383.8	297.3	110.6	186.8
1980	869,0	513.4	355.5	136.4	219.2
1981	983.6	601.3	382.4	148.7	233.7
1982	1,090.1	681.0	409.0	160.2	248.9
1983	1,167.5	733.4	434.1	169.7	264.4
1984	1,258.0	787.3	470.7	n.a.	n.a.
1985e	1,375.9	862.3	513.6	n.a.	n.a.
		As a Percentage of GNP			
1929	9.9%	2.4%	7.5%	1.6%	5.9%
1939	19.3	8.7	10.6	3.3	7.3
1949	23.0	15.1	7.8	3.0	4.8
1954	26.5	18.2	8.2	2.9	5.3
1959	26.9	17.2	9.6	3.4	6.2
1964	27.6	16.9	10.7	3.8	7.0
1969	30.4	17.8	12.6	4.5	8.0
1974	32.1	17.8	14.3	5.3	9.0
1976	33.5	18.8	14.6	5.4	9.2
1978	31.5	17.7	13.7	5.1	8.6
1980	33.0	19.5	13.5	5.2	8.3
1981	33.3	20.3	12.9	5.0	7.9
1982	35.5	22.2	13.3	5.2	8.1
1983	35.3	22.2	13.1	5.1	8.0
1984	34.3	21.5	12.9	n.a.	n.a.
1985e	35.4	22.2	13.2	n.a.	n.a.
		Per Capita Constant (1972) Dollars			
1929	$ 258	$ 63	$ 194	$ 42	$ 153
1939	472	213	258	81	178
1949	757	500	258	98	160
1954	999	689	311	110	200
1959	1,090	700	390	138	252
1964	1,262	772	491	172	319
1969	1,630	956	675	243	432
1974	1,872	1,039	832	308	524
1976	1,996	1,124	872	322	550
1978	2,034	1,146	888	330	558
1980	2,139	1,264	875	336	540
1981	2,186	1,336	850	331	519
1982	2,263	1,414	849	332	517
1983	2,312	1,452	860	336	524
1984	2,379	1,489	890	n.a.	n.a.
1985e	2,491	1,561	930	n.a.	n.a.

(continued on next page)

TABLE 2--GOVERNMENT EXPENDITURE, AFTER INTERGOVERNMENTAL TRANSFERS 1/
SELECTED YEARS 1929-1985
(Continued)

Calendar Year	Total Public Sector	Federal Government	State-Local Government: Total State-Local Government	State-Local Government: State	State-Local Government: Local
	Percentage Distribution by Level of Government				
1929	100%	24.4	75.6	16.1	59.4
1939	100	45.2	54.8	17.1	37.7
1949	100	66.0	34.0	12.9	21.1
1954	100	68.9	31.1	11.0	20.0
1959	100	64.2	35.8	12.7	23.0
1964	100	61.1	38.9	13.6	25.3
1969	100	58.6	41.4	14.9	26.5
1974	100	55.5	44.5	16.5	28.0
1976	100	56.3	43.7	16.1	27.5
1978	100	56.3	43.7	16.2	27.4
1980	100	59.1	40.9	15.7	25.2
1981	100	61.1	38.9	15.1	23.8
1982	100	62.5	37.5	14.7	22.8
1983	100	62.8	37.2	14.5	22.6
1984	100	62.6	37.4	n.a.	n.a.
1985e	100	62.7	37.3	n.a.	n.a.

Exhibit: Supplemental Data

Calendar Year	Per Capita Personal Income 3/	Consumer Price Index (1967=100) 4/	Per Capita Personal Income in Constant (1967) Dollars	Average Annual Increase in the Consumer Price Index	Population (in thousands) 5/
1929	$697	51.3	$1,361	not available	121,767
1939	553	41.6	1,329	- 2.1(1929-39)%	130,880
1949	1,378	71.4	1,930	+ 5.6(1939-49)	149,188
1954	1,768	80.5	2,206	+ 2.4(1949-54)	163,026
1959	2,149	87.3	2,477	+ 1.6(1954-59)	177,830
1964	2,583	92.9	2,801	+ 1.3(1959-64)	191,889
1969	3,680	109.8	3,392	+ 3.4(1964-69)	202,677
1974	5,401	147.7	3,699	+ 6.1(1969-74)	213,854
1976	6,381	170.5	3,743	+ 5.8	218,035
1978	7,784	195.4	3,984	+ 7.7	222,585
1980	9,511	246.8	3,854	+ 13.5	227,738
1981	10,521	272.4	3,862	+ 10.4	230,019
1982	11,126	289.1	3,848	+ 6.1	232,309
1983	11,703	298.4	3,922	+ 3.2	234,496
1984	12,726	311.1	4,091	+ 4.3	236,681
1985e	13,353	322.6	4,139	+ 3.7	238,816

e--estimated n.a.--not available

1/ Federal aid to state and local government spent by state and local governments counted as state and local government expenditure. State aid to local governments counted as local government expenditure. Compare to Table 1.

2/ The Bureau of Economic Analysis has not published figures that allocate state-local expenditures between state and local governments prior to 1959. The figures listed are estimated on the basis of ratios calculated from state and local expenditure data reported in U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975, pp. 1127, 1131.

3/ Per capita personal income, in current dollars. Total personal income figures as reported in the National Income and Product Accounts were divided by the population figures cited in last column. See Survey of Current Business, Table 2.1.

4/ Data beginning 1978 are for all urban consumers (CPI-U); earlier data are for urban wage earners and clerical workers (CPI-W). Based on 1972-73 Bureau of Labor Statistics survey of consumer expenditure patterns, of points of purchase and of the pattern of specific items sold by retail outlet. See Economic Report of the President, B-52.

5/ Total population including Armed Forces overseas as of July of each year. See U.S. Bureau of the Census, Estimates of the Population of the United States to September 1, 1984, Series P-25, No. 978, November 1985.

Sources: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-1976 data); Survey of Current Business, July 1982 (for 1977-1979 data); Survey of Current Business, July 1984 (for 1980-1983 data). Survey, October 1985 (1984 and 1985 data). The allocation of state-local expenditures between state and local governments from Survey, May 1978 (1959-64 data); May 1983 (1969-79 data); May 1984 (1980-83 data).

TABLE 3--GOVERNMENT RECEIPTS,1/ SELECTED YEARS 1929-1985

Calendar Year	Total Public Sector Receipts	Total Federal Receipts	From Own Sources: State and Local: Total	From Own Sources: State and Local: State	From Own Sources: State and Local: Local	After Federal Aid Transfers: Federal Aid	After Federal Aid Transfers: State & Local Receipts After Federal Aid
			Amount (Billions of Current Dollars)				
1929	$11.3	$3.8	$7.5	$2.3 2/	$5.2 2/	$0.1	$7.6
1939	15.4	6.7	8.7	3.1 2/	5.6 2/	1.0	9.7
1949	55.9	38.7	17.2	8.9 2/	8.3 2/	2.2	19.4
1954	89.9	63.7	26.1	13.4 2/	12.7 2/	2.9	29.0
1959	129.4	89.8	39.6	20.2	19.4	6.8	46.4
1964	174.0	114.9	59.1	30.3	28.8	10.4	69.5
1969	296.7	196.9	99.9	54.8	45.0	20.3	120.2
1974	455.2	287.8	167.4	95.2	72.2	43.9	211.3
1976	538.4	331.8	206.7	119.0	87.7	61.1	267.8
1978	681.9	431.6	250.3	149.5	100.9	77.3	327.6
1980	838.3	540.9	297.4	181.7	115.7	88.7	386.1
1981	956.9	624.8	332.1	202.0	130.1	87.9	420.0
1982	974.8	616.7	358.0	213.6	144.5	83.9	441.9
1983	1,033.0	641.1	391.9	235.7	156.3	86.3	478.2
1984	1,135.1	704.7	430.4	n.a.	n.a.	93.2	523.6
1985e	1,223.8	759.1	464.7	n.a.	n.a.	99.3	564.0
			As a Percentage of GNP				
1929	10.9%	3.7%	7.3%	2.2%	5.0%	0.1%	7.4%
1939	16.9	7.4	9.6	3.4	6.2	1.1	10.7
1949	21.6	15.0	6.7	3.4	3.2	0.9	7.6
1954	24.5	17.4	7.1	3.6	3.5	0.8	7.9
1959	26.5	18.4	8.1	4.0	4.1	1.4	9.5
1964	27.3	18.0	9.3	4.8	4.5	1.6	10.9
1969	31.4	20.9	10.6	5.8	4.8	2.2	12.8
1974	31.7	20.1	11.7	6.6	5.0	3.1	14.8
1976	31.3	19.3	12.0	6.9	5.1	3.6	15.6
1978	31.5	19.9	11.6	6.9	4.7	3.6	15.1
1980	31.9	20.6	11.3	6.9	4.4	3.4	14.7
1981	32.4	21.1	11.2	6.8	4.4	3.0	14.2
1982	31.8	20.1	11.7	7.0	4.7	2.7	14.4
1983	31.3	19.4	11.9	7.1	4.7	2.6	14.5
1984	31.0	19.2	11.8	n.a.	n.a.	2.5	14.3
1985	31.5	19.5	11.9	n.a.	n.a.	2.6	14.5
			Per Capita in Constant (1972) Dollars				
1929	$ 282	$ 95	$ 187	$ 58	$ 130	$ 3	$ 190
1939	413	180	234	83	151	26	260
1949	713	493	219	114	106	29	248
1954	926	656	269	138	131	30	299
1959	1077	746	329	168	161	57	386
1964	1246	823	424	217	206	74	498
1969	1686	1120	568	312	256	115	683
1974	1849	1169	680	387	294	178	858
1976	1866	1150	716	413	304	211	927
1978	2037	1289	748	447	301	231	978
1980	2063	1331	732	447	285	218	950
1981	2127	1389	738	449	289	195	934
1982	2023	1280	743	443	300	174	917
1983	2046	1270	776	467	310	171	947
1984	2146	1333	814	n.a.	n.a.	176	990
1985e	2215	1374	841	n.a.	n.a.	180	1021

(continued on next page)

TABLE 3--GOVERNMENT RECEIPTS,1/ SELECTED YEARS 1929-1985
(Continued)

Calendar Year	Total Public Sector Receipts	Total Federal Receipts	From Own Sources: State and Local: Total	State	Local	After Federal Aid Transfers: Federal Aid	State & Local Receipts After Federal Aid
	Percentage Distribution by Level of Government						
1929	100.0%	33.6%	66.4%	20.4%	46.0%	0.9%	67.3%
1939	100.0	43.5	56.5	20.1	36.4	6.5	63.0
1949	100.0	69.2	30.8	15.9	14.8	3.9	34.7
1954	100.0	70.9	29.0	14.9	14.1	3.2	32.3
1959	100.0	69.4	30.6	15.6	15.0	5.3	35.9
1964	100.0	66.0	34.0	17.4	16.6	6.0	39.9
1969	100.0	66.4	33.7	18.5	15.2	6.8	40.5
1974	100.0	63.2	36.8	20.9	15.9	9.6	46.4
1976	100.0	61.6	38.4	22.1	16.3	11.3	49.7
1978	100.0	63.3	36.7	21.9	14.8	11.3	48.0
1980	100.0	64.5	35.5	21.7	13.8	10.6	46.1
1981	100.0	65.3	34.7	21.1	13.6	9.2	43.9
1982	100.0	63.3	36.7	21.9	14.8	8.6	45.3
1983	100.0	62.1	37.9	22.8	15.1	8.4	46.3
1984	100.0	62.1	37.9	n.a.	n.a.	8.2	46.1
1985e	100.0	62.0	38.0	n.a.	n.a.	8.1	46.1

e--estimated n.a.--not available

1/ National Income and Product Accounts, Department of Commerce, Bureau of Economic Analysis. See citations below.

2/ The Bureau of Economic Analyis has not published figures that allocate state-local revenues between state and local governments prior to 1959. The figures listed are estimated on the basis of ratios calculated from state and local revenue data reported in U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975, pp. 1127, 1131.

3/ Preliminary figures from the January 1985 Survey of Current Business. The split of receipts between state and local governments is estimated based upon information provided in the September 1984 Survey.

Sources: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-1976 data); Survey of Current Business, July 1983 (for 1977-1979 data); Survey of Current Business, July 1984 (for 1980-1983 data). Survey, October 1985 (1984 and 1985 data). The allocation of state-local revenue between state and local governments from Survey, May 1978 (1959-64); May 1983 (1969-79); May 1984 (1980-1983 data). For population and GNP deflator information, see Tables 1 and 2 of this publication.

TABLE 4--GOVERNMENT DEBT 1/, SELECTED YEARS 1929-1985

Fiscal Year	Total Public Sector	Federal Government	State-Local Government: Total State-Local Government	State-Local Government: State	State-Local Government: Local
		Amount (in Billions of Current Dollars)			
1929	$ 33.4	$ 16.9	$ 16.5	$ 2.3	$ 14.2
1939	60.5	40.4	20.1	3.5	16.6
1949	273.7	252.8	20.9	4.0	16.9
1954	309.7	270.8	38.9	9.6	29.3
1959	348.8	284.7	64.1	16.9	47.2
1964	409.0	316.8	92.2	25.0	67.2
1969	500.7	367.1 2/	133.6	39.6	94.0
1974	692.8	486.2	206.6	65.3	141.3
1976	872.0	631.9	240.1	84.4	155.7
1978	1,060.9	780.4	280.5	102.6	177.9
1980	1,249.9	914.3	335.6	122.0	213.6
1981	1,367.7	1,003.9	363.8	134.8	229.0
1982	1,546.3	1,147.0	399.3	147.5	251.8
1983	1,836.4	1,381.9	454.5	167.3	287.2
1984	2,081.7	1,576.7	505.0	186.4	318.7
1985	n.a.	1,827.5	n.a.	n.a.	n.a.
		As a Percentage of GNP			
1929	32.3%	16.3%	16.0%	2.2%	13.7%
1939	66.6	44.4	22.1	3.9	18.3
1949	106.0	97.9	8.1	1.5	6.5
1954	84.4	73.8	10.6	2.6	8.0
1959	71.5	58.4	13.1	3.5	9.7
1964	64.1	49.7	14.5	3.9	10.5
1969	53.0	38.9	14.2	4.2	10.0
1974	48.3	33.9	14.4	4.6	9.9
1976	50.8	36.8	14.0	4.9	9.1
1978	49.0	36.1	13.0	4.7	8.2
1980	47.5	34.7	12.8	4.6	8.1
1981	46.2	33.9	12.3	4.6	7.7
1982	50.4	37.4	13.0	4.8	8.2
1983	55.6	41.8	13.8	5.1	8.7
1984	56.8	43.0	13.8	5.1	8.7
1985	n.a.	47.0	n.a.	n.a.	n.a.
		Per Capita in Constant (1972) Dollars			
1929	837	424	414	58	356
1939	1,626	1,086	540	94	446
1949	3,495	3,228	267	51	216
1954	3,190	2,789	401	99	302
1959	2,902	2,368	533	141	393
1964	2,929	2,269	660	179	481
1969	2,846	2,087	760	225	534
1974	2,819	1,978	841	266	575
1976	3,027	2,194	834	293	541
1978	3,169	2,331	838	306	531
1980	3,076	2,250	826	300	526
1981	3,040	2,231	809	300	509
1982	3,210	2,381	829	306	523
1983	3,637	2,737	900	331	569
1984	3,937	2,982	955	352	603
1985	n.a.	3,308	n.a.	n.a.	n.a.

(continued on next page)

TABLE 4--GOVERNMENT DEBT 1/, SELECTED YEARS 1929-1985
(continued)

Fiscal Year	Total Public Sector	Federal Government	State-Local Government: Total State-Local Government	State-Local Government: State	State-Local Government: Local
	Percentage Distribution by Level of Government				
1929	100	50.6%	49.4	6.9%	42.5%
1939	100	66.8	33.2	5.8	27.4
1949	100	92.4	7.6	1.5	6.2
1954	100	87.4	12.6	3.1	9.5
1959	100	81.6	18.4	4.8	13.5
1964	100	77.5	22.5	6.1	16.4
1969	100	73.3	26.7	7.9	18.8
1974	100	70.2	29.8	9.4	20.4
1976	100	72.5	27.5	9.7	17.9
1978	100	73.6	26.4	9.7	16.8
1980	100	73.1	26.9	9.8	17.1
1981	100	73.4	26.6	9.9	16.7
1982	100	74.2	25.8	9.5	16.3
1983	100	75.3	24.7	9.1	15.6
1984	100	75.7	24.3	9.0	15.3
1985	n.a.	n.a.	n.a.	n.a.	n.a.

n.a.--not available

1/ Total debt outstanding at the of the fiscal year. These debt figures include all long-term credit obligations backed by the government full faith and credit as well as nonguaranteed debt, and all interest-bearing short-term credit obligations. Includes judgment, mortgage and revenue bonds.

2/ During 1959, three government-sponsored enterprises became completely privately-owned and their debt was removed from the totals for the federal government. At the dates of their conversion, federal debt was reduced $10.7 billion.

Sources: ACIR staff compilation based upon U.S. Bureau of the Census, Governmental Finances in (year), (Tables 2 and 18 in the 1983-84 edition); FY 1985 federal debt figure from U.S. Department of the Treasury, "Final Monthly Statement of Receipts and Outlays of the U.S. Government for the Fiscal Year Ending September 30, 1985, "Table IV, p. 23. GNP, GNP deflator and populations figures from Tables 1 and 2 of this publication.

TABLE 5--NET INTEREST PAYMENTS, SELECTED YEARS 1929-1985

Calendar Year	Total Public Sector	Federal Government	State-Local Government: Total State-Local Government	State-Local Government: State	State-Local Government: Local
		Amount (in Billions of Current Dollars)			
1929	$0.668	$0.256	$0.412	n.a.	n.a.
1939	1.130	0.617	0.513	n.a.	n.a.
1949	4.475	4.264	0.211	n.a.	n.a.
1954	4.976	4.644	0.332	n.a.	n.a.
1959	6.908	6.165	0.743	0.028	0.715
1964	9.125	7.983	1.142	0.049	1.093
1969	13.503	12.691	0.812	(0.311)	1.123
1974	20.780	20.654	0.126	(1.130)	1.256
1976	30.085	26.769	3.316	0.497	2.819
1978	37.516	35.180	2.336	(0.148)	2.484
1980	50.243	53.394	(3.151)	(2.788)	(0.363)
1981	69.420	73.277	(3.857)	(3.135)	(0.722)
1982	84.592	84.411	0.181	(1.243)	1.424
1983	95.243	94.211	1.032	(1.106)	2.138
1984	119.100	116.700	2.400	n.a.	n.a.
1985e	n.a.	133.300	n.a.	n.a.	n.a.
		As a Percentage of GNP			
1929	0.6%	0.2%	0.4%	n.a.	n.a.
1939	1.2	0.7	0.6	n.a.	n.a.
1949	1.7	1.7	0.1	n.a.	n.a.
1954	1.4	1.3	0.1	n.a.	n.a.
1959	1.4	1.3	0.2	*	0.1
1964	1.4	1.3	0.2	*	0.2
1969	1.4	1.3	0.1	*	0.1
1974	1.4	1.4	*	(0.1)	0.1
1976	1.8	1.6	0.2	*	0.2
1978	1.7	1.6	0.1	*	0.1
1980	1.9	2.0	(0.1)	(0.1)	*
1981	2.3	2.5	(0.1)	(0.1)	*
1982	2.8	2.8	*	*	*
1983	2.9	2.9	*	*	0.1
1984	3.3	3.2	0.1	n.a.	n.a.
1985e	n.a.	3.4	n.a.	n.a.	n.a.
		Per Capita in Constant (1972) Dollars			
1929	$17	$6	$10	n.a.	n.a
1939	30	17	14	n.a.	n.a.
1949	57	54	3	n.a.	n.a.
1954	51	48	3	n.a.	n.a.
1959	57	51	6	*	6
1964	65	57	8	*	(8)
1969	77	72	5	(2)	6
1974	85	84	1	(5)	5
1976	104	93	12	2	10
1978	109	102	7	*	7
1980	124	131	(8)	(7)	(1)
1981	154	163	(9)	(7)	(2)
1982	176	175	*	(3)	3
1983	189	187	2	(2)	4
1984	225	221	5	n.a.	n.a.
1985e	n.a.	250	n.a.	n.a.	n.a.

(continued on next page)

TABLE 5--NET INTEREST PAYMENTS, SELECTED YEARS 1929-1985
(continued)

Calendar Year	Total Public Sector	Federal Government	State-Local Government: Total State-Local Government	State-Local Government: State	State-Local Government: Local
1929	100%	38.3%	61.7%	n.a.	n.a.
1939	100	54.6	45.4	n.a.	n.a.
1949	100	95.3	4.7	n.a.	n.a.
1954	100	93.3	6.7	n.a.	n.a.
1959	100	89.2	10.8	0.4	10.4
1964	100	87.5	12.5	0.5	12.0
1969	100	94.0	6.0	(2.3)	8.3
1974	100	99.4	0.6	(5.4)	6.0
1976	100	89.0	11.0	1.7	9.3
1978	100	93.8	6.2	(0.4)	6.6
1980	100	106.3	(6.3)	(5.5)	(0.7)
1981	100	105.6	(5.6)	(4.5)	(1.0)
1982	100	99.8	0.2	(1.5)	1.7
1983	100	98.9	1.1	(1.2)	2.2
1984	100	98.0	2.0	n.a.	n.a.
1985	n.a.	n.a.	n.a.	n.a.	n.a.

e--estimated n.a.--not available

*--less than 0.1% or less than $1. ( )--indicates a net revenue.

NOTE: Net interest payments are equal to total interest paid on government debt less interest earned on cash and securities holdings. Interest earnings from state-local social insurance trusts were excluded from the net interest figures cited in this table while earnings from federal social insurance trusts were included. This adjustment was necessary because of the fundamental difference in the way these trusts are financed. Note also that state-local net interest payments reflect an imputation for the value of services provided by financial institutions for which governments receive no renumeration.

Sources: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-76 data); Survey of Current Business, July 1982 (for 1977-79 data); Survey, July 1984 (for 1980-83 data). Survey, October 1985 (1984 and 1985 data). The allocation of state-local interest payments between state and local governments from Survey, September 1984 (1969-83 data) and Survey, May 1978 (1959-64 data).

TABLE 6--FEDERAL GOVERNMENT EXPENDITURES, SELECTED YEARS 1929-1985

Calendar Year	(1) Total Federal Expenditure	(2) Net Interest Paid	(3) National Defense	(4) Total	(5) Social Security (OASDHI)1/	(6) Federal Aid to State & Local Governments 2/	(7) All Other
				Expenditures Excluding Defense and Net Interest			
			Amount (in billions of dollars)				
1929	$2.6	0.3	0.8 3/	1.5	n.a.	0.1	1.4
1939	8.9	0.6	1.2	7.1	**	1.0	6.1
1949	41.3	4.3	13.2	23.8	0.7	2.2	20.9
1954	69.8	4.6	41.1	24.1	3.7	2.8	17.6
1959	91.0	6.2	45.7	39.1	10.4	6.7	22.0
1964	118.2	8.0	49.2	61.0	16.5	10.1	34.4
1969	188.4	12.7	76.3	99.4	34.0	19.9	45.5
1974	299.3	20.7	77.3	201.3	72.3	43.3	85.7
1976	384.8	26.8	86.3	271.7	95.5	60.4	115.8
1978	461.0	35.2	100.8	325.0	119.3	76.2	129.5
1980	602.1	53.4	131.9	416.8	157.7	87.3	171.8
1981	689.1	73.3	154.6	461.2	185.9	86.3	189.0
1982	764.9	84.4	180.4	500.1	208.8	81.6	209.7
1983	819.7	94.2	201.1	524.4	226.1	84.7	213.6
1984	880.5	116.7	222.1	541.7	241.8p	93.2	206.7p
1985e	961.6	133.3	247.7	580.6	263.4	99.3	217.9
			As a Percentage of Gross National Product				
1929	2.5%	0.2%	0.8%	1.5%	---	0.1%	1.4%
1939	9.8	0.7	1.4	7.8	**	1.1	6.7
1949	16.0	1.7	5.1	9.3	0.3	0.9	8.1
1954	19.0	1.3	11.2	6.5	1.0	0.8	4.8
1959	18.6	1.3	9.3	8.0	2.1	1.4	4.5
1964	18.5	1.3	7.7	9.6	2.5	1.6	5.4
1969	20.0	1.3	8.1	10.5	3.6	2.2	4.8
1974	20.9	1.4	5.4	14.1	5.0	3.1	6.0
1976	22.4	1.6	5.0	15.8	5.5	3.6	6.7
1978	21.3	1.6	4.6	15.0	5.5	3.6	6.0
1980	22.9	2.0	5.0	15.9	6.0	3.4	6.5
1981	23.3	2.5	5.2	15.6	6.3	2.9	6.4
1982	24.9	2.7	5.9	16.3	6.8	2.7	6.8
1983	24.8	2.9	6.1	15.9	6.8	2.6	6.5
1984	24.0	3.2	6.1	14.8	6.6	2.5	5.6
1985e	24.7	3.4	6.4	14.9	6.8	2.6	5.6

e--estimated. Because the NIPA are undergoing revision in December 1985, the 1985 estimates should be viewed as rough estimates.

p--preliminary n.a.--not applicable **Less than $0.1 billion

1/ Old-Age, survivors, disability and health (Medicare) insurance.

2/ Federal aid figures exclude the relatively small amounts of federal grants-in-aid paid to state and local governments for the purposes of national defense and social security; in 1983, these amounts were $0.9b and $0.7b.

3/ National Income and Product Accounts figure not available--figure cited is for fiscal year 1929 and is taken from U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, U.S. Government Printing Office, Washington, D.C. p. 1114, 1975.

(continued on next page)

TABLE 6--FEDERAL GOVERNMENT EXPENDITURES, SELECTED YEARS 1929-1985
(Continued)

Expenditures Excluding Defense and Net Interest

Calendar Year	(1) Total Federal Expenditure	(2) Net Interest Paid	(3) National Defense	(4) Total	(5) Social Security (OASDHI)	(6) Federal Aid to State & Local Governments	(7) All Other
			Percentage Distribution				
1929	100.0%	9.7%	30.1% 1/	60.2%	0.0	4.5%	55.7%
1939	100.0	6.9	13.8	79.3	0.2	11.1	68.0
1949	100.0	10.3	31.9	57.8	1.6	5.4	50.8
1954	100.0	6.7	58.9	34.4	5.2	4.2	25.0
1959	100.0	6.8	50.1	43.1	11.2	7.5	24.4
1964	100.0	6.8	41.5	51.7	13.6	8.8	29.4
1969	100.0	6.7	40.5	52.8	18.0	10.8	23.9
1974	100.0	6.9	25.7	67.4	24.1	14.7	28.6
1976	100.0	7.0	22.3	70.7	24.7	15.9	30.1
1978	100.0	7.6	21.7	70.6	25.8	16.8	28.1
1980	100.0	8.9	21.9	69.2	26.2	14.5	28.5
1981	100.0	10.6	22.4	66.9	27.0	12.5	27.4
1982	100.0	11.0	23.6	65.4	27.3	10.7	27.4
1983	100.0	11.5	24.5	64.0	27.6	10.3	26.1
1984	100.0	13.3	25.2	61.5	27.5	10.6	23.5
1985e	100.0	13.9	25.8	60.4	27.4	10.3	22.7
			Per Capita in Constant (1972) Dollars				
1929	$ 66	$ 6	$ 20	$ 40	—	$ 3	$ 37
1939	240	17	33	190	***	27	163
1949	527	54	168	305	8	28	268
1954	719	48	423	247	37	30	180
1959	757	51	379	326	85	57	184
1964	846	57	351	438	115	75	249
1969	1,071	72	434	565	193	116	256
1974	1,218	84	313	820	293	179	348
1976	1,336	93	298	945	331	212	402
1978	1,377	105	299	972	355	231	386
1980	1,482	131	323	1,028	387	218	422
1981	1,532	163	344	1,025	413	192	420
1982	1,588	175	374	1,038	433	169	435
1983	1,623	187	398	1,038	448	168	423
1984	1,665	221	420	1,024	457	176	391
1985e	1,741	241	448	1,051	477	180	394

e--estimated. Because the NIPA are undergoing revision in December 1985, the 1985 estimates should be viewed as rough estimates.

***Less than $1.

Source: ACIR staff compilation from Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts, 1929-76, Statistical Tables (for 1929-1976 data); Survey of Current Business, July 1982 (for 1977-1979 data); Survey of Current Business, July 1984 (for 1980-1983 data); Survey of Current Business, October 1985 (for 1984 and 1985 data).

TABLE 7--FEDERAL BUDGET RECEIPTS, OUTLAYS, SURPLUS OR DEFICIT, TOTAL DEBT AND INTEREST ON DEBT, FY 1929-87
(Dollar Amounts in Billions)

	Budget		Annual Budgetary Surplus or Deficit (-)			Total Debt Outstanding and Interest on Debt			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Fiscal Year	Receipts	Outlays	Amount	As a % of Receipts	As a % of Outlays	Total Debt	Debt As a % of GNP	Net Interest Paid on Fed. Debt	Net Interest Paid as a % of Outlays
1929	$3.9	$3.1	$0.7	17.9%	22.6%	$16.9	16.3%	n.a.	n.a.
1931	3.1	3.6	-0.5	16.1	13.9	16.8	20.1	n.a.	n.a.
1933	2.0	4.6	-2.6	130.0	56.5	22.5	39.4	n.a.	n.a.
1935	3.7	6.5	-2.8	75.7	43.1	28.7	41.7	n.a.	n.a.
1937	5.0	7.7	-2.8	56.0	36.4	36.4	42.0	n.a.	n.a.
1939	5.0	8.8	-3.9	78.0	44.3	40.4	46.0	n.a.	n.a.
1940	6.4	9.5	-3.1	48.4	32.6	43.0	45.1	n.a.	n.a.
1941	8.6	13.6	-5.0	58.1	36.8	49.0	43.6	n.a.	n.a.
1942	14.4	35.1	-20.8	144.4	59.3	72.4	51.1	n.a.	n.a.
1943	23.6	78.5	-54.9	232.6	69.9	136.7	78.0	n.a.	n.a.
1944	44.3	91.3	-47.0	106.1	51.5	201.0	100.0	n.a.	n.a.
1945	45.2	92.7	-47.5	105.1	51.2	258.7	122.4	n.a.	n.a.
1946	39.3	55.2	-15.9	40.5	28.8	269.4	127.7	n.a.	n.a.
1947	38.4	34.5	3.9	10.2	11.3	258.3	116.8	n.a.	n.a.
1948	41.8	29.8	12.0	28.7	40.3	252.3	102.6	n.a.	n.a.
1949	39.4	38.8	0.6	1.5	1.5	252.8	97.8	n.a.	n.a.
1950	39.5	42.6	-3.1	7.8	7.3	257.4	94.6	n.a.	n.a.
1951	51.6	45.5	6.1	11.8	13.4	255.2	82.8	n.a.	n.a.
1952	66.2	67.7	-1.5	2.3	2.2	259.1	76.5	n.a.	n.a.
1953	69.6	76.1	-6.5	9.3	8.5	266.1	74.6	n.a.	n.a.
1954	69.7	70.9	-1.2	1.7	1.7	271.3	74.1	n.a.	n.a.
1955	65.5	68.5	-3.0	4.6	4.4	274.4	71.7	n.a.	n.a.
1956	74.5	70.5	4.1	5.5	5.8	272.8	66.5	n.a.	n.a.
1957	80.0	76.7	3.2	4.0	4.2	270.5	62.6	n.a.	n.a.
1958	79.6	82.6	-2.9	3.6	3.5	276.3	62.0	5.6	6.8
1959	79.2	92.1	-12.9	16.3	14.0	284.7	60.9	5.8	6.3
1960	92.5	92.2	0.3	0.3	0.3	286.3	57.7	6.9	7.5
1961	94.4	97.8	-3.4	3.6	3.5	289.0	56.1	6.7	6.9
1962	99.7	106.8	-7.1	7.1	6.6	298.2	54.9	6.9	6.5
1963	106.6	111.3	-4.8	4.5	4.3	305.9	52.8	7.7	6.9
1964	112.7	118.6	-5.9	5.2	5.0	311.7	50.7	8.2	6.9
1965	116.8	118.4	-1.6	1.4	1.4	317.3	47.9	8.6	7.3
1966	130.9	134.7	-3.8	2.9	2.8	329.5	45.5	9.4	7.0
1967	148.9	157.6	-8.7	5.8	5.5	341.3	43.9	10.3	6.5
1968	153.0	178.1	-25.2	16.5	14.1	369.8	44.5	11.1	6.2
1969	186.9	183.6	3.2	1.7	1.7	367.1	40.3	12.7	6.9
1970	192.8	195.7	-2.8	1.5	1.4	382.6	39.5	14.4	7.4
1971	187.1	210.2	-23.0	12.3	10.9	409.5	39.7	14.8	7.0
1972	207.3	230.7	-23.4	11.3	10.1	437.3	38.7	15.5	6.7
1973	230.8	245.6	-14.8	6.4	6.0	468.4	37.4	17.3	7.0
1974	263.2	267.9	-4.7	1.8	1.8	486.2	35.3	21.4	8.0
1975	279.1	324.2	-45.2	16.2	13.9	544.1	36.8	23.2	7.2
1976	298.1	364.5	-66.4	22.3	18.2	631.9	38.5	26.7	7.3
1977	355.6	400.5	-44.9	12.6	11.2	709.1	38.1	29.9	7.5
1978	399.6	448.4	-48.8	12.2	10.9	780.4	37.3	35.4	7.9
1979	463.3	491.0	-27.7	6.0	5.6	833.8	35.4	42.6	8.7
1980	517.1	576.7	-59.6	11.5	10.3	914.3	35.5	52.5	9.1
1981	599.3	657.2	-57.9	9.7	8.8	1003.9	34.9	68.7	10.5
1982	617.8	728.4	-110.6	17.9	15.2	1147.0	37.5	85.0	11.6
1983	600.6	796.0	-195.4	32.5	24.6	1381.9	42.8	89.8	11.2
1984	666.5	841.8	-175.3	26.3	20.8	1576.7	44.0	111.1	13.2
1985	734.0	945.9	-211.9	28.9	22.4	1827.0	47.7	129.1	13.6
1986e	779.8	957.7	-177.8	22.8	18.6	2076.9	50.1	139.9	14.6
1987e	850.1	989.4	-139.3	16.4	14.1	n.a.	n.a.	155.6	15.7

n.a.--not available. e--estimated in OMB Midsession Review of the 1986 Budget, August 30, 1985.

Note: Data for 1929-1939 are for the administrative budget, and those for 1940-83, for the unified budget. Excludes off-budget federal entity outlays, which began in 1973.

Source: ACIR staff compilation and computations. Col. 1-4, 7-9: Office of Management and Budget, The United States Budget FY 1986, Tables 22-24 (1966-1984); U.S. Bureau of the Census, Historical Statistics of the United States, Colonial Times to 1970, Part 2, Series Y 493, p. 1117 (1929-1965).

TABLE 8--FEDERAL GRANTS-IN-AID IN RELATION TO STATE-LOCAL RECEIPTS FROM OWN SOURCES, TOTAL FEDERAL OUTLAYS AND GROSS NATIONAL PRODUCT, 1955-1987
(Dollar Amounts in Billions)

	Federal Grants-in-Aid (Current Dollars)					Exhibits:				
			As a Percentage of--			Federal Grants in Constant Dollars (1972 Dollars, GNP Deflator)			Grants for Payments to Individuals	
Fiscal Year 1/	Amount	Percent Increase or Decrease (-)	State-Local Receipts From Own Source 2/	Total Federal Outlays	Gross National Product	Amount	Percent Real Increase or Decrease (-)	Number of Federal Grant Programs3/	Amount	Percent of Total Grants
1955	$3.2	4.9%	11.8%	4.7%	0.8%	$5.6	3.7%	n.a.	$1.6	50.0%
1956	3.7	15.6	12.3	5.0	0.9	6.2	10.7	n.a.	1.7	45.9
1957	4.0	8.1	12.1	5.2	0.9	6.5	4.8	n.a.	1.8	45.0
1958	4.9	22.5	14.0	6.0	1.1	7.8	20.0	n.a.	2.1	42.9
1959	6.5	32.7	17.2	7.0	1.4	10.0	28.2	n.a.	2.4	36.9
1960	7.0	7.7	16.8	7.6	1.4	10.8	8.0	132	2.5	35.7
1961	7.1	1.4	15.8	7.3	1.4	10.9	0.9	n.a.	2.6	36.7
1962	7.9	11.3	16.2	7.4	1.4	11.9	9.2	n.a.	2.9	37.1
1963	8.6	8.9	16.5	7.7	1.5	12.6	5.9	n.a.	3.3	38.0
1964	10.1	17.4	17.9	8.6	1.6	14.7	16.7	n.a.	3.5	34.9
1965	10.9	7.9	17.7	9.2	1.7	15.5	5.4	n.a.	3.7	33.9
1966	13.0	19.3	19.3	9.6	1.8	17.9	19.3	n.a.	4.3	33.2
1967	15.2	16.9	20.6	9.7	2.0	20.3	13.4	379	4.8	31.3
1968	18.6	22.4	22.4	10.4	2.2	23.6	16.3	n.a.	6.0	32.3
1969	20.3	9.1	21.6	11.0	2.2	24.2	2.5	n.a.	7.1	35.5
1970	24.0	18.2	22.9	12.3	2.5	27.0	11.6	n.a.	8.6	35.8
1971	28.1	17.1	24.1	13.4	2.7	29.6	9.6	n.a.	10.4	36.9
1972	34.4	22.4	26.1	14.9	3.0	34.4	16.2	n.a.	13.8	40.1
1973	41.8	21.5	28.5	17.0	3.3	39.7	15.4	n.a.	13.7	32.7
1974	43.4	3.8	27.3	16.1	3.1	37.9	-4.5	n.a.	14.6	33.6
1975	49.8	14.7	29.1	15.0	3.4	39.2	3.4	442	16.4	33.0
1976	59.1	18.7	31.1	15.9	3.6	43.5	11.0	n.a.	19.6	33.2
1977	68.4	15.7	31.0	16.7	3.7	46.7	7.4	n.a.	22.2	32.4
1978	77.9	13.9	31.7	17.0	3.7	49.4	5.8	492	24.2	31.0
1979	82.9	6.4	31.3	16.5	3.5	48.1	-2.6	n.a.	26.9	32.4
1980	91.5	10.4	31.7	15.5	3.6	48.2	0.2	n.a.	31.9	34.9
1981	94.8	3.6	30.1	14.0	3.3	46.1	-4.4	539	36.9	39.0
1982	88.2	-7.0	25.6	11.8	2.9	40.4	-12.4	441	37.9	42.9
1983	92.5	4.9	24.7	11.4	2.9	40.7	0.7	n.a.	41.6	45.0
1984	97.6	5.5	23.7	11.5	2.7	41.3	1.5	405	44.3	45.4
1985e	106.0	8.6	23.7	11.2	2.8	43.1	4.4	n.a.	48.6	45.8
1986e	102.6	-3.2	21.4	10.7	2.5	40.1	-7.0	n.a.	47.7	46.5
1987e	100.4	-2.1	19.5	10.1	2.2	37.7	-6.0	n.a.	49.0	48.8

e--estimated n.a.--not available

See Special Analysis H for explanation of differences between grant-in-aid figures published by the National Income and Product Accounts, Census and OMB.

1/ For 1955-1976, years ending June 30; 1977-1987 years ending September 30.

2/ As defined in the national income and product accounts. To adjust the NIPA figures (which are calculated on a calendar year basis), state-local receipts were weighted 1/2 for the current year and 1/2 for the prior year.

3/ Includes categorical grants, block grants and revenue sharing. In 1984, there were 392 categorical grants, 12 block grants and the revenue sharing program for a total of 405 grants.

Sources: ACIR staff compilation and calculations based on U.S. Office of Management and Budget, Budget of the United States Government FY 1986 [see also, Budget, FY 1986, Historical Tables, Table 12.1]; U.S. Department of Commerce, Bureau of Economic Analysis, The National Income and Product Accounts of the United States, 1929-76, Statistical Tables; Survey of Current Business, [monthly]; ACIR, A Catalog of Federal Grant-in-Aid Programs to State and Local Governments: Grants Funded FY 1984, December 1984.

TABLE 9--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION: FISCAL YEAR 1984
(Amounts in dollars)

State and Region	(1) Index of Per Capita Federal Expenditures (100=U.S. Avg.)	(2) Total	(3) Grants to States and Local Governments	(4) Salaries and Wages	(5) Direct Payments to Individuals	(6) Procurement Contract Awards	(7) Other	Exhibit: State Rank [High=1; Low=51] All Expenditures	Grants Only
United States	100	$2,962	$398	$457	$1,363	$675	$70		
New England	120	3,565	453	327	1,446	1,229	110		
Connecticut	137	4,056	387	276	1,331	1,892	169	8	31
Maine	98	2,890	510	354	1,497	499	30	23	21
Massachusetts	125	3,695	454	317	1,498	1,306	120	9	14
New Hampshire	100	2,972	377	501	1,335	727	34	20	36
Rhode Island	105	3,100	570	391	1,628	452	59	15	10
Vermont	89	2,630	625	258	1,328	368	51	34	6
Mideast 8/	110	3,263	496	532	1,515	636	83		
Delaware	90	2,667	488	378	1,344	403	54	33	12
Dist. of Col. 4/	697 4/	20,652 4/	2,218	11,404 4/	2,560	2,904	1,565	1	1
Maryland 4/	146 4/	4,319 4/	390	1,040 4/	1,486	1,286	117	3	30
New Jersey	92	2,719	382	323	1,425	555	33	31	34
New York	101	3,005	579	265	1,477	619	65	18	9
Pennsylvania	92	2,724	392	316	1,593	370	53	30	28
Great Lakes	77	2,292	383	248	1,297	325	39		
Illinois	75	2,216	374	309	1,279	212	43	49	39
Indiana	80	2,371	320	232	1,287	492	39	46	47
Michigan	76	2,237	416	192	1,291	308	29	48	22
Ohio	81	2,387	376	269	1,317	395	29	45	37
Wisconsin	77	2,277	433	176	1,321	276	71	47	18
Plains	104	3,075	403	353	1,352	765	202		
Iowa	73	2,176	375	190	1,339	191	81	51	38
Kansas	113	3,346	330	451	1,405	1,021	139	12	45
Minnesota	86	2,545	448	216	1,210	543	127	38	16
Missouri	137	4,061	354	428	1,458	1,471	349	7	42
Nebraska	87	2,565	397	442	1,357	227	142	36	27
North Dakota	112	3,318	662	609	1,255	351	440	13	4
South Dakota	98	2,912	618	518	1,378	184	214	22	7
Southeast	97	2,877	349	528	1,433	525	41		
Alabama	97	2,868	384	566	1,461	413	44	28	32
Arkansas	87	2,592	403	299	1,472	338	72	35	24
Florida	102	3,027	254	384	1,888	482	19	17	51
Georgia	92	2,727	379	565	1,193	560	29	29	35
Kentucky	85	2,517	427	434	1,351	265	41	39	20
Louisiana	81	2,396	398	295	1,118	550	36	44	26
Mississippi	108	3,186	453	401	1,358	928	46	14	15
North Carolina	75	2,210	313	468	1,207	185	37	50	48
South Carolina	92	2,711	354	607	1,230	488	32	32	43
Tennessee	97	2,885	400	411	1,325	715	34	24	25
Virginia 4/	145 4/	4,303 4/	289	1,367 4/	1,476	1,067	104	5	49
West Virginia	83	2,472	420	230	1,672	120	30	41	21
Southwest	89	2,650	301	459	1,182	653	56		
Arizona	101	3,005	324	461	1,452	727	40	19	46
New Mexico	145	4,305	606	722	1,263	1,656	58	4	8
Oklahoma	86	2,548	354	554	1,334	218	89	37	44
Texas	83	2,456	259	415	1,092	639	52	42	50
Rocky Mountain	96	2,840	472	577	1,112	589	89		
Colorado	97	2,884	370	646	1,136	659	73	26	41
Idaho	84	2,495	413	388	1,186	442	67	40	23
Montana	97	2,885	646	478	1,320	199	242	25	5
Utah	99	2,930	429	642	960	837	62	21	19
Wyoming	97	2,881	1,088	470	978	272	70	27	3
Far West 9/	117	3,453	390	519	1,304	1,181	60		
California	121	3,579	382	525	1,276	1,334	62	10	3
Nevada	104	3,081	373	506	1,297	877	27	16	0
Oregon	83	2,448	466	304	1,463	158	56	43	3
Washington	115	3,406	390	613	1,369	969	63	11	9
Alaska	157	4,644	1,232	1,564	652	1,162	34	2	2
Hawaii	138	4,073	442	1,741	1,271	555	64	6	7

(continued on next page)

TABLE 9--PER CAPITA FEDERAL EXPENDITURE BY STATE AND REGION: FISCAL YEAR 1984
(continued)

Note: This table includes federal expenditures only; it does not include any state or local own-source revenues used to match or supplement these federal expenditures. Note all federal expenditures are included in this table. Expenditures that cannot be allocated to individual states (such as net interest on the federal debt, international payments and foreign aid) have been excluded.

(Notes 1-7 refer to column numbers)

1/ Thus a figure such as 137 for Connecticut indicates that federal expenditures for Connecticut are 137% of the U.S. average (or, alternatively, 37% greater than the U.S. average). Conversely, the index figure of 73 for Iowa indicates that federal expenditures for Iowa are only 73% of the U.S. average. (Regional figures are population-weighted averages.)

2/ Details may not sum to totals because of independent rounding.

3/ Among the largest programs included in this category are (federal expenditures only) Medicaid, AFDC, highway programs, low-rent housing, general revenue sharing, wastewater treatment works, etc.

4/ Federal civilian and military salaries and wages were reported by location of workplace. Hence, the expenditure for wages and salaries in the District of Columbia is overstated. Figures for Maryland and Virginia, to a lesser extent, would be understated. The effect on other states would be negligible.

5/ Among the largest programs included in this category are Social Security, Medicare, federal retirement benefits as well as supplemental security income and food stamps.

6/ Defense contracts account for 80% of the total in this category for the U.S. as a whole.

7/ Agricultural programs represent 74% of the total amount in the "other" category.

8/ In the figures cited for the Mideast region, the figures for the District of Columbia were included in the calculations (although, as for all regions, the figures were population-weighted).

9/ Excluding Alaska and Hawaii.

Source: ACIR staff compilation based on U.S. Bureau of the Census, Federal Expenditures by State for Fiscal Year 1984, Table 8, March 1985.

TABLE 10--FEDERAL INDIVIDUAL INCOME TAX RATES, 1985

Single Individuals

Taxable Income Over	Not Over	Pay	+	Marginal Tax Rate
$ 0-	$ 2,390*	$ 0		0%
2,390-	3,540	0		11
3,540-	4,580	126.50		12
4,580-	6,760	251.30		14
6,760-	8,850	556.50		15
8,850-	11,240	870.00		16
11,240-	13,430	1,252.00		18
13,430-	15,610	1,646.60		20
15,610-	18,940	2,082.60		23
18,940-	24,460	2,848.50		26
24,460-	29,970	4,283.70		30
29,970-	35,490	5,936.70		34
35,490-	43,190	7,813.50		38
43,190-	57,550	10,739.50		42
57,550-	85,130	16,770.70		48
85,130- & over		30,009.10		50

Married Individuals--Joint Returns and Surviving Spouses

Taxable Income Over	Not Over	Pay	+	Marginal Tax Rate
$ 0-	$ 3,540*	$ 0		0%
3,540-	5,720	0		11
5,720-	7,910	239.80		12
7,910-	12,390	502.60		14
12,390-	16,650	1,129.80		16
16,650-	21,020	1,811.40		18
21,020-	25,600	2,598.00		22
25,600-	31,120	3,605.60		25
31,120-	36,630	4,985.60		28
36,630-	47,670	6,528.40		33
47,670-	62,450	10,171.60		38
62,450-	89,090	15,788.00		42
89,090-	113,860	26,976.80		45
113,860-	169,020	38,123.30		49
169,020- & over		65,151.70		50

Separate Returns--Married Persons

Taxable Income Over	Not Over	Pay	+	Marginal Tax Rate
$ 0-	$ 1,770	$ 0		0%
1,770-	2,860	-		11
2,860-	3,955	119.90		12
3,955-	6,195	251.30		14
6,195-	8,325	564.90		16
8,325-	10,510	905.70		18
10,510-	12,800	1,299.00		22
12,800-	15,560	1,802.80		25
15,560-	18,315	2,492.80		28
18,315-	23,835	3,264.20		33
23,835-	31,225	5,085.80		38
31,225-	44,545	7,894.00		42
44,545-	56,930	13,488.40		45
56,930-	84,510	19,061.65		49
84,510- & over		32,575.85		50

Head of Households

Taxable Income Over	Not Over	Pay	+	Marginal Tax Rate
$ 0-	$ 2,390	$ 0		0%
2,390-	4,580	-		11
4,580-	6,760	240.90		12
6,760-	9,050	502.50		14
9,050-	12,280	823.10		17
12,280-	15,610	1,372.20		18
15,610-	18,940	1,971.60		20
18,940-	24,460	2,637.60		24
24,460-	29,970	3,962.40		28
29,970-	35,490	5,505.20		32
35,490-	46,520	7,271.60		35
46,520-	63,070	11,132.10		42
63,070-	85,130	18,083.10		45
85,130-	112,720	28,010.10		48
112,720- & over		41,253.30		50

* Standard deduction for a single individual is $2,300; for married individuals and surviving spouses it is $3,400; for married persons with separate returns it is $1,700; and for Heads of Households it is $2,300. The personal exemption is $1,000. For tax year 1985, the individual income tax will be indexed for inflationary changes. The 1985 index will be 4.08%. This means that the personal exemption will be $1,040 and the standard deduction for single taxpayers is $2,390 and $3,540 for joint returns. Tax brackets are also adjusted.

Source: ACIR staff compilations based on the Commerce Clearinghouse, 1985 U.S. Master Tax Guide.

TABLE 11--FEDERAL CORPORATE INCOME TAX RATES, 1985

Taxable Income Over	Not Over	Tax Year Beginning in 1983
$ 0	$ 25,000	15%
25,000	50,000	18
50,000	75,000	30
75,000	100,000	40
100,000	.....	46

Note: The tax rates that applied in 1982 were as follows: 16% on the first $25,000 of taxable income, 19% on the next $25,000, 30% on the next $25,000, 40% on the next $25,000, and 46% on all taxable income over $100,000.

Source: ACIR staff compilations based on the Commerce Clearinghouse, 1985 U.S. Master Tax Guide and Internal Revenue Service, Individual Income Tax Returns, 1980 Statistics of Income.

TABLE 12--SELECTED FEDERAL EXCISE TAX RATES
(As of October 1985)

Type of Tax	Rate
Alcohol taxes:	
1. Distilled spirits	$12.50/gallon
2. Beer	$ 9.00/barrel
3. Wine:	
(a) Still Wine	
14% alcohol or less	17¢/gallon
over 14% to 21%	67¢/gallon
over 21% to 24%	$2.25/gallon
over 24%	$3.40/gallon
(b) Sparkling Wine	$10.50/gallon
artificially carbonated	$2.40/gallon
Tobacco taxes:	
Cigarettes	16¢/pack/20 1/
Miscellaneous taxes:	
1. Telephone service	3% 2/
2. Transportation by air:	
(a) Domestic passenger tickets	8%
(b) International passenger tickets	$3
3. Tires, weighing	
40 lbs. or less	no tax
41 lbs. to 70 lbs	15¢/lb.
71 lbs. to 90 lbs	$4.50 + 30¢/lb.
over 90 lbs	$10.50 + 50¢/lb.
4. Gasoline	9¢/gallon
5. Diesel Fuel	15¢/gallon 4/
6. Pistols and revolvers	10% of mfr. price
7. Other firearms, shells & cartridges	11% of mfr. price
8. Fishing equipment	10% of mfr. price
9. Bows, arrows, etc	11% of mfr. price
10. Coal--underground mines	$1/ton 3/
11. Coal--surface mines	50¢/ton 3/
12. Gas guzzler tax:	
Automobiles, 1984 model with mileage ratings (per gallon) of:	
19.5 or more	$ 0
18.5 but less than 19.5	$ 450
17.5 but less than 18.5	$ 600
16.5 but less than 17.5	$ 750
15.5 but less than 16.5	$ 950
14.5 but less than 15.5	$1,150
13.5 but less than 14.5	$1,450
12.5 but less than 13.5	$1,750
Less than 12.5	$2,150
13. Petroleum	0.79¢/barrel
14. Hazardous waste	$2.13/dry weight ton

Windfall profit tax:

There is a federal excise tax on the windfall profit from domestically produced crude oil. With limited exceptions, domestic crude oil falls into one of three tiers, taxed at 70% (tier one), 60% (tier two), and 30% (tier three). For newly discovered oil, the tax rate ranges from 22.5% in 1984 to 15% after 1988. Independent producers are entitled to special rates on limited quantities of tier one and tier two oil. A royalty owner is entitled to a limited exemption from tax of 2 barrels of oil per day until 1985 and of 3 barrels thereafter.

1/ Tax rate for cigarettes was scheduled to decrease to 8¢/pack on September 30, 1985, however at publication time Congress has temporarily extended the tax for 44 days until the 1st Continuing Resolution expires. It is very likely this tax change will permanently be adopted by Congress.
2/ Increased tax rate scheduled to expire in 1987.
3/ The tax may not exceed 4% of the price at which such ton of coal is sold by the producer.
4/ The diesel fuel tax is scheduled to drop to 9¢/gallon on September 30, 1988.

Source: ACIR staff compilations based on the Commerce Clearinghouse, 1985 U.S. Master Tax Guide.

TABLE 13--SELF-EMPLOYMENT, SOCIAL SECURITY, AND UNEMPLOYMENT COMPENSATION TAXES

Self-Employment Tax--Tax year 1983, a tax rate of 9.35% (social security--8.05%; medicare 1.3%) was imposed for social security and hospital insurance purposes on self-employment income through $35,700. For a tax year beginning in 1984, the rate increased to an effective rate of 11.3%. (14% less 2.7% tax credit) and applied to a $37,800 earnings base. No tax is payable if annual net earnings are less than $400. The effective tax rate for 1985 is 11.8% (14.1% less 2.3% credit) and applies to a $39,600 earnings base. The tax for 1986 and 1987--12.3%, for 1988 and 1989--13.02%, and for 1990--15.3%.

Social Security--Hospital Insurance (FICA)--For the calendar year 1983, a tax rate of 6.7% (social security--5.4%; medicare--1.3%) was imposed on employers and employee on wages through $35,700. For 1984, the wage base increased to $37,800, and the tax rate increased to 7% with a 0.3% tax credit for employees against 1984 taxes. For 1985, the wage base goes to $39,600 and the tax rate increases to 7.05% for both employers and employees. The tax will increase in 1986 and 1987--7.15%, 1988 and 1989--7.51%.

Unemployment Compensation--A tax of 3.5% is imposed on the first $7,000 of wages paid in 1984 to a covered employee by an employer who employs one or more persons in covered employment in each of 20 days in the current or preceding year, each day being in a different week, or who has a payroll for covered employment of at least $1,500 in a calendar quarter (or $20,000 in a calendar quarter for agricultural labor or $1,000 in a calendar quarter for domestic labor) in the current or preceding calendar year. The rate increases to 6.2% (before credits) for 1985.

Source: ACIR staff compilations based on 1985 U.S. Master Tax Guide, Commerce Clearinghouse Inc., Chicago, IL, p. 24.

TABLE 14--GOVERNMENT DIRECT GENERAL EXPENDITURE,1/ BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1984

Fiscal Year	Total Federal, State and Local	Federal Government	State and Local Governments: Total (State-Local)	State Governments	Total	Local Governments: Municipalities	Counties	School Districts	Townships	Special Districts	Exhibit: Federal Insurance Trust Expenditure 2/
1. Amount (In Millions of Current Dollars)											
1955	$ 96,796	$ 63,072	$ 33,724	$ 11,190	$ 22,534	$ 7,870	$ 4,629	$ 8,168	$ 1,029	$ 837	$ 6,594
1960	128,600	76,724	51,876	17,945	33,931	11,700	6,600	12,600	1,300	1,700	12,712
1965	173,613	99,067	74,546	26,141	48,405	15,758	10,000	18,402	1,886	2,359	19,117
1970	275,017	143,685	131,332	48,749	82,582	27,249	17,036	31,483	2,830	3,984	41,248
1971	301,096	150,422	150,674	56,478	94,196	31,507	19,827	34,993	3,200	4,669	48,235
1972	321,389	154,516	166,873	62,051	104,822	35,187	22,339	38,208	3,810	5,279	54,086
1973	344,233	163,147	181,086	67,264	113,822	38,409	24,612	41,067	4,075	5,660	64,252
1974	378,925	180,307	198,618	73,950	124,668	41,920	27,083	44,937	4,350	6,379	74,075
1975	432,553	203,079	229,474	86,326	143,148	47,964	30,903	52,230	4,918	7,134	88,025
1976	476,146	220,595	255,551	95,832	159,720	52,855	35,383	58,222	5,455	7,805	101,433
1977	514,001	240,999	273,002	103,535	169,467	54,576	38,768	61,812	5,890	8,421	117,936
1978	564,338	268,828	295,510	112,515	182,995	59,034	42,041	66,635	6,407	8,877	131,297
1979	630,683	304,659	326,024	124,554	201,470	63,846	46,422	72,312	7,480	11,411	147,352
1980	723,094	355,754	367,339	143,718	223,621	70,426	51,383	80,681	7,931	13,199	170,576
1981	827,877	422,301	405,576	160,474	245,102	77,367	56,867	87,391	8,593	14,883	202,339
1982	915,889	482,359	433,530	170,747	262,783	83,360	61,609	93,054	8,931	15,828	228,110
1983	1,000,287	535,631	464,656	183,732	280,924	87,776	65,668	99,787	9,685	18,007	250,094
1984	1,068,315	565,031	503,284	201,310	301,974	93,982	70,612	106,505	10,296	20,579	264,142
2. Percentage Distribution											
1955	100.0%	65.2%	34.8%	11.6%	23.3%	8.1%	4.8%	8.4%	1.1%	0.9%	
1960	100.0	59.7	40.3	14.0	26.4	9.1	5.1	9.8	1.0	1.3	
1965	100.0	57.1	42.9	15.1	27.9	9.1	5.8	10.6	1.1	1.4	
1970	100.0	52.2	47.8	17.7	30.0	9.9	6.2	11.4	1.0	1.4	
1971	100.0	50.0	50.0	18.8	31.3	10.5	6.6	11.6	1.1	1.6	
1972	100.0	48.1	51.9	19.3	32.6	10.9	7.0	11.9	1.2	1.6	
1973	100.0	47.4	52.6	19.5	33.1	11.2	7.1	11.9	1.2	1.6	
1974	100.0	47.6	52.4	19.5	32.9	11.1	7.1	11.9	1.1	1.7	
1975	100.0	46.9	53.1	20.0	33.1	11.1	7.1	12.1	1.1	1.6	
1976	100.0	46.3	53.7	20.1	33.5	11.1	7.4	12.2	1.1	1.6	
1977	100.0	46.9	53.1	20.1	33.0	10.6	7.5	12.0	1.1	1.6	
1978	100.0	47.6	52.4	19.9	32.4	10.5	7.4	11.8	1.1	1.6	
1979	100.0	48.3	51.7	19.7	31.9	10.1	7.4	11.5	1.2	1.8	
1980	100.0	49.2	50.8	19.9	30.9	9.7	7.1	11.2	1.1	1.8	
1981	100.0	51.0	49.0	19.4	29.6	9.3	6.9	10.6	1.0	1.8	
1982	100.0	52.7	47.3	18.6	28.7	9.1	6.7	10.2	1.0	1.7	
1983	100.0	53.5	46.5	18.4	28.1	8.8	6.6	10.0	1.0	1.8	
1984	100.0	52.9	47.1	18.8	28.3	8.8	6.6	10.0	1.0	1.9	

NOT APPLICABLE

1/ Direct General Expenditures exclude intergovernmental expenditures and utility, liquor store and insurance-trust expenditures (see glossary). Hence federal insurance trust expenditures (see exhibit), state-local utility, liquor store and insurance-trust expenditures ($52b, $3b and $41b in 1984 respectively) are excluded from the figures cited below.

2/ Includes not only OASDHI (Social Security as it is commonly known--Old Age, Survivors, Disability and Health Insurance) but employee retirement, railroad retirement, unemployment compensation and veterans' life insurance. For FY 83, these figures were $234.5b, respectively.

Sources: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], (Tables 2, 13, 23 in the 1983-84 edition); Census, Historical Statistics of the United States, Colonial Times to 1970, Part 2, Series 584, page 1122 (federal insurance trust data). See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 15--PERCENTAGE DISTRIBUTION OF STATE-LOCAL DIRECT GENERAL EXPENDITURES BY FUNCTION, BY STATE AND REGION, 1984

State	All Direct General Expenditure	Local Schools	Higher Education	Public Welfare	Health & Hospitals	Highways	Police & Fire	All Other	EXHIBIT: Per Capita Direct General Expenditure	EXHIBIT: Expenditure As a % of State Personal Income
United States	$503,283.8	24.0%	9.5%	12.9%	9.2%	7.9%	5.5%	31.1%	$2,131	18.4%
New England	27,129.9	22.9	6.3	16.0	7.8	6.9	5.9	34.1	2,157	16.7
Connecticut	6,801.3	24.0	6.0	14.3	6.9	7.3	6.0	35.4	2,156	14.6
Maine	2,249.5	23.9	8.6	17.9	5.0	9.9	4.2	30.6	1,946	19.9
Massachusetts	12,947.3	22.3	5.0	17.1	9.3	5.3	6.3	34.6	2,233	16.9
New Hampshire	1,689.1	24.9	8.6	11.5	5.8	12.5	5.8	30.9	1,729	14.7
Rhode Island	2,265.7	20.7	7.9	17.8	7.1	5.3	6.1	35.0	2,355	20.3
Vermont	1,177.1	22.9	12.4	12.8	4.8	12.2	3.4	31.5	2,221	22.5
Mideast	106,851.0	23.5	6.1	15.8	8.2	6.3	5.5	34.7	2,500	19.6
Delaware	1,515.2	22.2	13.6	7.3	4.8	8.9	4.0	39.2	2,472	19.7
Dist. of Col.	2,424.2	15.9	3.2	17.7	9.6	3.0	9.3	41.3	3,891	24.7
Maryland	9,994.3	23.2	9.4	10.7	5.8	8.6	5.5	36.6	2,298	17.9
New Jersey	17,210.3	26.6	6.4	12.2	5.9	6.2	5.8	37.1	2,290	16.3
New York	53,861.3	22.1	5.5	17.8	9.9	5.3	5.6	33.9	3,037	23.5
Pennsylvania	21,845.6	25.9	5.5	16.4	7.0	7.9	4.6	32.8	1,836	16.0
Great Lakes	86,942.9	24.8	10.1	15.5	8.7	8.0	5.6	27.3	2,090	18.2
Illinois	23,369.0	23.3	8.8	14.6	6.4	8.8	6.6	31.5	2,030	16.4
Indiana	9,448.8	26.8	12.2	10.8	10.8	8.2	4.0	27.3	1,719	16.5
Michigan	21,670.3	24.8	10.1	18.9	10.2	5.9	5.2	24.9	2,388	20.8
Ohio	21,191.6	26.0	9.4	15.4	8.9	8.6	5.6	26.1	1,971	17.6
Wisconsin	11,263.2	24.3	12.7	15.1	8.1	9.1	5.3	25.5	2,363	20.9
Plains	36,698.8	24.9	10.9	11.8	9.1	11.2	4.3	27.8	2,095	18.6
Iowa	6,237.8	24.4	13.5	12.0	10.2	13.3	3.8	22.7	2,144	20.1
Kansas	5,069.9	25.7	12.7	9.3	8.3	11.3	4.1	28.5	2,080	17.1
Minnesota	10,867.0	23.3	9.4	15.1	8.2	10.1	3.6	30.2	2,611	22.0
Missouri	8,122.4	26.8	9.1	10.6	11.2	8.7	6.0	27.6	1,622	14.9
Nebraska	3,302.4	26.9	11.6	9.4	10.2	13.2	4.1	24.7	2,056	18.4
North Dakota	1,690.7	22.7	13.4	8.8	5.2	14.2	2.8	32.9	2,465	21.3
South Dakota	1,408.5	24.8	9.3	9.4	5.0	16.5	3.5	31.5	1,995	20.4
Southeast	97,905.7	23.9	10.5	9.7	12.3	9.0	5.1	29.5	1,758	17.4
Alabama	6,940.1	21.2	12.8	8.5	15.0	9.9	4.2	28.4	1,739	19.0
Arkansas	3,471.2	27.1	10.0	13.0	10.6	9.9	3.8	25.7	1,478	16.6
Florida	19,789.5	24.6	7.8	7.1	11.9	7.2	7.4	34.0	1,803	16.0
Georgia	10,657.3	22.6	9.4	9.7	18.6	7.6	4.7	27.3	1,826	17.9
Kentucky	6,392.5	21.6	10.9	13.0	6.2	12.1	4.3	31.9	1,717	18.3
Louisiana	9,991.4	20.4	9.6	10.4	11.7	11.0	4.8	32.1	2,239	21.9
Mississippi	4,381.7	21.5	11.8	11.3	16.7	11.8	3.7	23.2	1,687	20.9
North Carolina	9,878.7	26.3	14.3	10.0	10.3	7.6	4.8	26.7	1,602	16.6
South Carolina	5,178.2	26.2	12.5	8.5	14.7	6.9	4.1	27.1	1,569	17.3
Tennessee	7,504.5	21.5	9.9	11.7	13.4	10.0	4.7	28.8	1,591	16.8
Virginia	10,177.5	27.3	11.5	9.7	8.8	9.1	5.5	28.0	1,806	15.1
West Virginia	3,543.1	27.2	9.1	9.2	8.9	11.0	3.0	31.5	1,815	19.7
Southwest	45,982.3	28.0	12.5	7.7	9.3	8.9	5.2	28.4	1,935	17.4
Arizona	6,350.1	23.7	13.6	7.8	5.8	9.3	6.7	33.1	2,080	20.1
New Mexico	3,510.2	25.4	11.7	6.9	8.6	12.3	4.5	30.6	2,465	26.0
Oklahoma	6,367.2	26.8	11.4	11.1	10.6	9.0	4.5	26.7	1,931	17.6
Texas	29,754.8	29.5	12.6	7.1	9.8	8.4	5.1	27.5	1,861	16.2
Rocky Mountain	16,052.5	26.2	11.7	8.3	7.9	11.3	4.8	29.8	2,240	20.5
Colorado	7,005.7	25.7	11.6	9.2	8.4	9.6	5.5	30.1	2,204	17.5
Idaho	1,711.1	23.6	12.4	7.9	10.2	12.6	4.8	28.4	1,709	18.1
Montana	1,958.2	28.1	8.5	9.5	5.5	13.6	3.3	31.5	2,376	24.1
Utah	3,382.7	26.4	14.3	8.4	6.0	10.9	4.6	29.5	2,048	23.2
Wyoming	1,994.8	28.3	10.0	4.1	9.6	14.8	4.3	28.9	3,904	32.6
Far West*	78,832.5	21.7	10.4	13.7	8.6	5.6	6.5	33.5	2,349	18.5
California	60,390.1	20.9	10.4	15.3	8.9	4.7	6.7	33.2	2,357	18.1
Nevada	2,181.1	18.4	6.3	5.5	11.1	10.1	7.8	40.7	2,394	19.7
Oregon	6,371.8	26.2	10.7	7.6	6.4	7.6	5.7	35.8	2,383	22.3
Washington	9,889.5	24.2	11.1	10.3	7.8	9.1	5.3	32.2	2,274	18.9
Alaska	4,364.7	19.2	6.5	5.2	3.2	10.6	4.0	51.2	8,729	53.0
Hawaii	2,523.6	16.5	11.2	11.6	7.2	7.0	5.0	41.7	2,429	20.4

* Excluding Alaska and Hawaii.

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by the U.S. Bureau of Census.

TABLE 16--PER CAPITA STATE-LOCAL DIRECT GENERAL EXPENDITURES, BY STATE AND REGION, SELECTED YEARS, 1957-1984
(Expressed as a percentage of the U.S. Average)

State and Region	1984 State-Local Direct General Expenditure (in millions)	1984 Per Capita Amount	1984 As a Percentage of U.S. Average	1983	1982	1979	1976	1966	1957
U.S. Average	$503,283.8	$2,131	100%	$1,982	$1,868	$1,481	$1,191	$ 423	$ 237
New England	27,129.9	2,157	101	102	100				
Connecticut	6,801.3	2,156	101	100	97	95	92	101	136
Maine	2,249.5	1,946	91	89	88	89	85	82	86
Massachusetts	12,947.3	2,233	105	106	105	113	106	102	123
New Hampshire	1,689.1	1,729	81	87	84	82	87	89	101
Rhode Island	2,265.7	2,355	111	110	110	107	101	102	89
Vermont	1,177.1	2,221	104	105	104	102	105	110	104
Mideast	106,851.0	2,500	117	116	116				
Delaware	1,515.2	2,472	116	110	115	107	115	137	102
Washington D.C.	2,424.2	3,891	183	180	184	184	175	122	95
Maryland	9,994.3	2,298	108	112	108	113	113	98	103
New Jersey	17,210.3	2,290	107	105	104	106	101	89	100
New York	53,861.3	3,037	143	141	141	133	146	125	126
Pennsylvania	21,845.6	1,836	86	89	90	91	93	85	83
Great Lakes	86,942.9	2,090	98	98	98				
Illinois	23,369.0	2,030	95	96	96	97	99	90	95
Indiana	9,448.8	1,719	81	80	78	76	76	91	87
Michigan	21,670.3	2,388	112	113	112	113	110	106	111
Ohio	21,191.6	1,971	92	91	90	87	87	87	94
Wisconsin	11,263.2	2,363	111	109	114	109	104	110	101
Plains	36,698.8	2,095	98	98	98				
Iowa	6,237.8	2,144	101	102	101	100	96	102	99
Kansas	5,069.9	2,080	98	99	97	94	91	95	114
Minnesota	10,867.0	2,611	123	121	125	111	114	113	110
Missouri	8,122.4	1,622	76	75	75	76	76	85	81
Nebraska	3,302.4	2,056	96	96	95	95	89	92	85
North Dakota	1,690.7	2,465	116	113	114	106	99	113	109
South Dakota	1,408.5	1,995	94	90	93	97	95	104	103
Southeast	97,905.7	1,758	82	83	83				
Alabama	6,940.1	1,739	82	84	81	82	78	81	75
Arkansas	3,471.2	1,478	69	69	72	75	72	76	62
Florida	19,789.5	1,803	85	83	83	87	84	90	99
Georgia	10,657.3	1,826	86	90	90	88	82	79	79
Kentucky	6,392.5	1,717	81	78	78	90	79	81	65
Louisiana	9,991.4	2,239	105	107	106	92	93	98	116
Mississippi	4,381.7	1,687	79	78	83	84	81	77	64
North Carolina	9,878.7	1,602	75	76	77	84	78	71	68
South Carolina	5,178.2	1,569	74	73	77	81	81	63	65
Tennessee	7,504.5	1,591	75	75	72	79	79	79	68
Virginia	10,177.5	1,806	85	86	87	91	86	82	76
West Virginia	3,543.1	1,815	85	87	88	94	88	85	65
Southwest	45,982.3	1,935	91	90	88				
Arizona	6,350.1	2,080	98	95	96	102	97	110	115
New Mexico	3,510.2	2,465	116	116	112	106	94	121	118
Oklahoma	6,367.2	1,931	91	88	88	85	80	100	105
Texas	29,754.8	1,861	87	87	84	84	81	81	86
Rocky Mountain	16,052.5	2,052	105	104	101				
Colorado	7,005.7	2,024	103	102	101	101	106	122	119
Idaho	1,711.1	1,709	80	81	81	87	92	100	98
Montana	1,958.2	2,376	112	108	103	108	106	116	119
Utah	3,382.7	2,048	96	94	92	96	94	117	98
Wyoming	1,994.8	3,904	183	180	169	134	136	165	138
Far West 1/	78,832.5	2,349	110	112	114				
California	60,390.1	2,357	111	112	115	111	120	138	136
Nevada	2,181.1	2,394	112	118	109	119	119	156	155
Oregon	6,371.8	2,383	112	113	119	117	114	119	114
Washington	9,889.5	2,274	107	107	108	111	102	116	124
Alaska 2/	4,364.7	8,729	410	437	426	309	259	218	n.a.
Hawaii	2,523.6	2,429	114	122	121	127	148	133	n.a.

n.a.--not available

Note: Regional averages are weighted for 1982-84.

1/ Excluding Alaska and Hawaii.

2/ The extraordinary revenue yield from mineral extraction and the relatively large amount of federal grants to the state enabled Alaska to attain this high expenditure level.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. See also, U.S. Bureau of the Census, Governmental Finance in [year], (Table 24 in the 1983-84 edition); ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 17.1--STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-84

1. Direct General Expenditures as a Percent of Personal Income.

State and Region	1984	1983	1982	1980	1978	1976	1966	1957	1942
United States	18.41%	18.05%	17.84%	19.03%	19.43%	20.32%	15.57%	11.60%	7.51%
New England	16.70	16.95	16.86		19.29				
Connecticut	14.55	14.40	14.24	15.60	16.07	15.77	12.78	11.31	5.91
Maine	19.94	19.79	19.46	20.47	21.39	21.35	15.15	12.14	7.90
Massachusetts	16.93	17.39	17.39	20.08	20.56	20.55	14.16	12.42	7.78
New Hampshire	14.66	16.18	15.79	16.66	17.66	19.68	14.98	12.83	9.46
Rhode Island	20.32	20.18	20.35	21.01	20.72	20.57	15.38	10.59	6.29
Vermont	22.46	22.26	21.82	22.63	24.24	25.44	20.16	14.34	9.07
Mideast	19.62	19.18	19.21		20.82				
Delaware	19.75	18.70	19.67	19.83	19.27	20.48	17.36	8.64	5.42
District of Col.	24.71	24.15	24.99	27.35	26.14	26.38	14.06	8.90	5.08
Maryland	17.87	18.26	17.59	19.80	20.34	21.03	14.11	11.15	5.25
New Jersey	16.32	16.00	15.98	17.39	17.54	17.90	11.82	9.36	7.17
New York	23.47	22.67	22.96	24.08	24.23	26.38	16.31	11.73	8.63
Pennsylvania	16.04	16.12	16.09	17.36	17.85	18.78	13.13	9.18	7.64
Great Lakes	18.18	17.48	17.08		17.60				
Illinois	16.40	15.73	15.43	16.47	16.94	17.45	11.72	9.17	6.87
Indiana	16.46	15.90	14.94	14.75	14.42	16.00	13.56	10.07	6.88
Michigan	20.84	20.34	19.49	20.10	19.68	21.06	14.96	11.97	7.09
Ohio	17.58	16.76	16.29	16.52	16.79	17.64	13.01	9.83	6.49
Wisconsin	20.88	19.93	20.90	21.14	20.48	21.82	17.24	12.34	8.69
Plains	18.59	18.03	17.71		18.76				
Iowa	20.06	18.68	17.46	19.29	19.33	18.89	16.13	12.75	8.52
Kansas	17.07	16.79	16.23	17.14	18.21	18.42	15.28	14.80	7.46
Minnesota	22.01	21.57	22.01	21.46	21.87	23.70	17.93	14.04	9.80
Missouri	14.90	14.60	14.42	15.68	15.12	16.47	13.53	9.70	6.57
Nebraska	18.44	17.91	17.32	17.74	18.79	17.50	14.83	11.02	7.71
North Dakota	21.30	20.85	19.87	22.21	22.47	20.76	20.84	17.69	12.34
South Dakota	20.44	18.76	18.83	21.31	21.37	23.11	19.59	15.43	10.58
Southeast	17.43	17.39	17.25		18.83				
Alabama	18.97	19.37	18.44	19.66	19.81	20.18	18.04	13.38	6.86
Arkansas	16.63	16.44	16.45	18.11	17.66	18.59	17.63	12.77	6.35
Florida	15.98	15.36	15.32	16.84	17.78	18.01	16.05	12.77	8.12
Georgia	17.91	18.95	18.84	19.11	18.97	19.26	15.67	12.97	6.28
Kentucky	18.31	17.62	17.01	20.74	18.68	19.42	16.75	11.17	6.96
Louisiana	21.92	21.07	20.47	21.53	21.64	23.00	20.36	17.43	9.84
Mississippi	20.91	20.19	21.15	22.74	21.95	23.82	20.44	15.49	7.59
North Carolina	16.60	16.73	16.91	18.45	18.31	18.75	14.93	12.14	6.84
South Carolina	17.27	17.35	17.86	19.13	18.92	21.13	14.71	12.89	8.70
Tennessee	16.77	16.89	15.96	18.43	19.08	19.22	16.79	11.43	7.21
Virginia	15.14	15.58	15.65	17.25	17.12	17.91	14.64	10.84	5.13
West Virginia	19.69	19.85	19.83	21.43	20.55	21.45	17.43	9.86	9.52
Southwest	17.35	16.57	15.98		17.59				
Arizona	20.11	19.20	18.68	20.37	21.19	21.92	20.16	14.57	8.85
New Mexico	26.02	25.70	24.50	22.98	22.80	23.81	23.45	16.20	10.13
Oklahoma	17.61	16.01	15.88	17.29	17.48	18.48	18.48	14.98	9.14
Texas	16.19	15.59	14.92	16.48	16.59	17.39	14.88	11.44	6.71
Rocky Mountain	20.49	19.67	18.93		21.55				
Colorado	17.48	16.97	16.93	18.03	19.84	21.53	19.24	13.90	9.51
Idaho	18.11	18.16	17.16	18.81	20.95	21.56	17.65	14.06	9.16
Montana	24.10	22.77	20.92	23.05	25.52	23.41	20.15	14.86	10.36
Utah	23.24	21.78	20.72	23.98	22.55	23.13	21.36	13.37	8.64
Wyoming	32.56	29.55	26.46	24.64	24.49	27.56	27.18	16.11	9.64
Far West 1/	18.51	18.36	18.43		21.40				
California	18.09	17.97	18.17	19.04	21.29	22.06	18.41	12.67	7.21
Nevada	19.66	19.76	18.01	20.20	21.41	22.05	20.90	14.86	7.25
Oregon	22.29	21.75	22.02	22.14	23.58	23.90	18.32	13.79	8.76
Washington	18.88	18.65	18.10	19.60	20.76	19.76	16.86	13.72	8.49
Alaska 2/	52.98	58.29	56.30	54.94	34.53	35.38	29.49	(9.05) 3/	n.a.
Hawaii	20.36	21.30	20.80	22.46	24.91	27.62	19.95	(15.61) 3/	n.a.

n.a.--not available

Note: Regional averages for 1982-84 are weighted averages.

1/ Excluding Alaska and Hawaii.
2/ The extraordinry revenue yield from mineral extraction has enabled Alaska to attain this high expediture level.
3/ Prior to statehood and excluded from United States total.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. See also, U.S. Bureau of the Census, Governmental Finance in [year], (Table 24 in the 1983-84 edition); ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 17.2--STATE AND LOCAL DIRECT GENERAL EXPENDITURE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1942-84

2. State Percent Related to U.S. Average (U.S. = 100.0).

State and Region	1984	1983	1982	1980	1978	1976	1966	1957	1942
United States	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
New England	90.7	93.9	94.5		99.3				
Connecticut	79.1	79.8	79.8	82.0	82.7	77.6	82.1	97.5	78.7
Maine	108.3	109.7	109.1	107.6	110.1	105.1	97.3	104.7	105.2
Massachusetts	92.0	96.3	97.5	105.5	105.8	101.1	90.9	107.1	103.6
New Hampshire	79.6	89.7	88.5	87.5	90.9	96.9	96.2	110.6	126.0
Rhode Island	110.4	111.8	114.1	110.4	106.6	101.2	98.8	91.3	83.8
Vermont	122.0	123.4	122.3	118.9	124.8	125.2	129.5	123.6	120.8
Mideast	106.6	106.3	107.7		107.2				
Delaware	107.3	106.7	110.3	104.2	99.2	100.8	111.5	74.5	72.2
District of Col.	134.2	133.8	140.1	143.7	134.5	129.8	90.3	76.7	67.6
Maryland	97.1	101.2	98.6	104.0	104.7	103.5	90.6	96.1	69.9
New Jersey	88.7	88.7	89.6	91.4	90.3	88.1	75.9	80.7	95.5
New York	127.5	125.6	128.7	126.5	124.7	129.8	104.8	101.1	114.9
Pennsylvania	87.2	89.3	90.2	91.2	91.9	92.4	84.3	79.1	101.7
Great Lakes	98.7	96.9	95.8		90.6				
Illinois	89.1	87.2	86.5	86.5	87.2	85.9	75.3	79.1	91.5
Indiana	89.4	88.1	83.7	77.5	74.2	78.7	87.1	86.8	91.6
Michigan	113.2	112.7	109.2	105.6	101.3	103.6	96.1	103.2	94.4
Ohio	95.5	92.9	91.3	86.8	86.4	86.8	93.6	84.7	86.4
Wisconsin	113.4	115.0	117.2	111.1	105.4	107.4	110.7	106.4	115.7
Plains	101.0	99.9	99.3		96.6				
Iowa	109.0	103.5	97.9	101.4	99.5	93.0	103.6	109.9	113.4
Kansas	92.7	93.0	91.0	90.1	95.7	90.6	98.1	127.6	99.3
Minnesota	119.6	119.5	123.4	112.8	112.6	116.6	115.2	121.0	130.5
Missouri	80.9	80.9	80.8	82.4	77.8	81.1	86.9	83.6	87.5
Nebraska	100.2	99.2	97.1	93.2	96.7	86.1	95.2	95.0	102.7
North Dakota	115.7	115.5	111.4	116.7	115.6	102.2	133.8	152.5	164.3
South Dakota	111.0	103.9	105.6	112.0	110.0	113.7	125.8	133.0	140.9
Southeast	94.7	96.4	96.7		96.9				
Alabama	103.0	107.3	103.4	103.3	102.0	99.8	115.9	115.3	91.3
Arkansas	90.3	91.1	92.2	95.2	90.9	91.5	113.2	110.1	84.6
Florida	86.8	85.1	85.9	88.5	91.5	88.6	103.1	110.1	108.1
Georgia	97.3	105.0	105.6	100.4	97.6	94.8	100.6	111.8	83.6
Kentucky	99.5	97.6	95.4	109.0	96.1	95.6	107.6	96.3	92.7
Louisiana	119.1	116.7	114.8	113.1	111.4	113.2	130.8	150.3	131.0
Mississippi	113.6	111.9	118.5	119.5	113.0	117.2	131.3	133.5	101.1
North Carolina	90.2	92.7	94.8	97.0	94.2	92.3	95.9	104.7	91.1
South Carolina	93.8	96.2	100.1	100.5	97.4	104.0	94.5	111.1	115.8
Tennessee	91.1	93.6	89.5	96.8	98.2	94.6	107.8	98.5	96.0
Virginia	82.2	86.3	87.8	90.6	88.1	88.1	94.0	93.4	68.3
West Virginia	107.0	110.0	111.2	112.6	105.8	105.6	111.9	85.0	128.8
Southwest	94.3	91.8	89.6		90.5				
Arizona	109.3	106.4	104.7	107.0	109.1	107.9	129.5	125.6	117.8
New Mexico	141.4	142.4	137.3	120.8	117.3	117.2	150.6	139.7	134.9
Oklahoma	95.7	88.7	89.0	90.9	90.0	90.9	118.7	129.1	121.7
Texas	88.0	86.4	83.6	86.6	85.4	85.6	95.6	98.6	89.3
Rocky Mountain	111.3	109.0	106.1		110.9				
Colorado	94.9	94.0	94.9	94.7	102.1	106.0	123.6	119.8	126.6
Idaho	98.4	100.6	96.2	98.8	107.8	106.1	113.4	121.2	122.0
Montana	130.9	126.2	117.3	121.1	131.3	115.2	129.4	128.1	137.9
Utah	126.3	120.7	116.1	126.0	116.1	113.8	137.2	115.3	115.0
Wyoming 1/	176.9	163.8	148.3	129.5	126.0	135.6	174.6	138.9	128.4
Far West 2/	100.6	101.7	103.1		110.1				
California	98.3	99.6	101.9	100.1	109.6	108.6	118.2	109.2	96.0
Nevada	106.8	109.5	102.3	106.1	110.2	108.5	134.2	128.1	96.5
Oregon	121.1	120.5	123.0	116.3	121.4	117.6	117.7	118.9	116.6
Washington	102.6	103.3	99.7	103.0	106.8	97.2	108.3	118.3	113.0
Alaska 1/	287.8	323.0	342.4	288.7	177.7	174.1	189.4	(78.0) 3/	n.a.
Hawaii	110.6	118.0	115.8	118.0	128.2	135.9	128.1	(134.6) 3/	n.a.

n.a.--not available

Note: Regional averages for 1982-84 are weighted averages.

1/ The extraordinary revenue yield from mineral extraction has enabled Alaska to attain this high expenditure level.

2/ Excluding Alaska and Hawaii

3/ Prior to statehood and excluded from United States total.

Source: See preceeding table.

TABLE 18--STATE-LOCAL DIRECT GENERAL EXPENDITURE:
FEDERAL, STATE AND LOCAL SHARE OF FINANCES, FY 1984

	Total (millions)	Percentage Financed by: Federal	State	Local
United States	$503,283.8	19%	45%	35%
New England	27,129.9	21	50	29
Connecticut	6,801.3	17	50	33
Maine	2,249.5	24	48	28
Massachusetts	12,947.3	22	52	26
New Hampshire	1,689.1	20	38	43
Rhode Island	2,265.7	22	54	25
Vermont	1,177.1	26	49	25
Mideast	106,851.0	20	39	40
Delaware	1,515.2	20	59	22
Washington D.C.	2,424.2	52	n.a.	48
Maryland	9,994.3	17	46	37
New Jersey	17,210.3	16	48	36
New York	53,861.3	20	34	46
Pennsylvania	21,845.6	21	46	33
Great Lakes	86,942.9	19	45	36
Illinois	23,369.0	21	43	37
Indiana	9,448.8	19	48	33
Michigan	21,670.3	20	44	36
Ohio	21,191.6	18	48	34
Wisconsin	11,263.2	18	45	37
Plains	36,698.8	18	46	35
Iowa	6,237.8	17	48	35
Kansas	5,069.9	16	41	43
Minnesota	10,867.0	18	49	33
Missouri	8,122.4	20	45	35
Nebraska	3,302.4	17	40	43
North Dakota	1,690.7	22	60	18
South Dakota	1,408.5	26	43	31
Southeast	97,905.7	20	47	33
Alabama	6,940.1	22	49	29
Arkansas	3,471.2	25	49	26
Florida	19,789.5	15	38	47
Georgia	10,657.3	23	41	36
Kentucky	6,392.5	23	57	20
Louisiana	9,991.4	18	52	30
Mississippi	4,381.7	24	48	28
North Carolina	9,878.7	22	53	26
South Carolina	5,178.2	21	52	26
Tennessee	7,504.5	25	40	36
Virginia	10,177.5	17	49	34
West Virginia	3,543.1	22	53	24
Southwest	45,982.3	15	44	41
Arizona	6,350.1	14	48	39
New Mexico	3,510.2	19	61	20
Oklahoma	6,367.2	17	51	32
Texas	29,754.8	15	40	45
Rocky Mountain	16,052.5	20	44	36
Colorado	7,005.7	17	44	40
Idaho	1,711.1	21	51	28
Montana	1,958.2	23	41	36
Utah	3,382.7	22	46	31
Wyoming	1,994.8	24	42	34
Far West	78,832.5	19	48	32
California	60,390.1	20	48	31
Nevada	2,181.1	14	43	43
Oregon	6,371.8	20	43	37
Washington	9,889.5	16	53	31
Alaska	4,364.7	11	74	15
Hawaii	2,523.6	20	64	16

n.a.--not applicable

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1983-1984 and State Government Finances, 1984. Computations were performed as follows: (GF refers to Governmental Finances; SGF refers to State Government Finances) Direct Expenditure Total: GF, Table 13 (GF, 13). Federal Percentage: Federal Intergovernmental Revenue (GF,5)/Total. State Percentage: (State Direct Expenditure (GF,13) + State Intergovernmental Expenditure (SGF,11) - State Intergovernmental Revenue from Federal (SGF,7) - State Intergovernmental Revenue from Local (SGF,7))/Total. Local: 100 - Federal - State.

TABLE 19--STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-84

State and Region	1984	1983	1982	1979	1975	1966	1957	1942
United States	56%	57%	58%	57%	55%	48%	47%	44%
New England	63	63	62	60	60	49	51	41
Connecticut	60	57	56	55	55	48	55	39
Maine	63	65	63	65	68	51	52	49
Massachusetts	67	66	66	54	57	40	47	36
New Hampshire	47	47	47	51	51	44	48	43
Rhode Island	68	67	67	65	62	55	50	31
Vermont	67	67	65	69	69	58	55	50
Mideast	49	51	52	58	58	48	49	44
Delaware	73	74	78	80	76	66	78	69
Maryland	56	59	59	60	59	52	52	42
New Jersey	57	58	59	51	47	28	30	28
New York	43	45	46	45	47	46	38	36
Pennsylvania	59	58	58	56	63	48	47	46
Great Lakes	56	56	56	57	57	48	45	46
Illinois	53	53	56	54	56	41	35	34
Indiana	59	55	62	61	58	51	48	48
Michigan	55	54	55	57	54	50	54	49
Ohio	58	58	54	53	52	41	44	52
Wisconsin	55	61	56	61	63	54	45	48
Plains	57	54	57	57	54	44	45	46
Iowa	58	57	59	60	57	44	47	46
Kansas	49	49	50	53	52	45	48	44
Minnesota	60	53	62	64	57	43	42	50
Missouri	56	54	52	52	51	45	42	44
Nebraska	48	50	50	49	44	36	38	38
North Dakota	77	77	75	65	64	52	52	58
South Dakota	58	59	60	54	52	45	44	43
Southeast	59	60	61	65	64	59	60	58
Alabama	63	66	65	65	63	61	62	55
Arkansas	65	65	65	68	70	56	62	65
Florida	45	49	51	52	54	46	49	48
Georgia	53	52	54	57	55	52	56	50
Kentucky	74	77	78	76	68	63	55	52
Louisiana	64	64	65	66	69	67	70	67
Mississippi	63	63	63	66	69	55	60	60
North Carolina	67	67	68	68	68	64	62	63
South Carolina	67	66	66	66	73	65	65	68
Tennessee	53	52	54	55	56	55	55	50
Virginia	59	60	60	59	59	52	55	58
West Virginia	69	66	69	76	71	68	65	66
Southwest	52	53	56	61	61	57	58	65
Arizona	55	55	56	55	62	52	53	73
New Mexico	75	76	79	76	73	70	72	78
Oklahoma	61	68	68	64	59	60	64	61
Texas	47	47	51	50	50	45	42	48
Rocky Mountain	55	54	55	57	54	52	47	47
Colorado	52	50	51	51	51	46	48	48
Idaho	64	60	66	63	60	54	47	46
Montana	53	54	55	53	49	46	43	40
Utah	60	62	59	63	64	60	50	54
Wyoming	55	50	55	55	46	54	49	49
Far West 1/	60	61	62	56	58	49	51	40
California	61	61	63	63	49	45	43	41
Nevada	50	52	58	46	48	42	49	36
Oregon	53	55	54	53	50	49	50	35
Washington	63	66	65	61	58	57	61	46
Alaska	83	82	87	71	77	65	57	n.a.
Hawaii	81	80	81	85	79	70	72	n.a.
Exhibit: Federal Aid as a % of S-L Expenditures	19	19	20	23	21	16	10	9

n.a.--not available

Note: Figures cited above exclude federal transfers (see exhibit) to state and local governments. Regional percentages for 1982-84 are weighted averages; prior years are unweighted.

1/ Excluding Alaska and Hawaii.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1983-1984 and State Government Finances, 1984. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1984." See also, U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975; ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 20--STATE PERCENTAGE OF STATE-LOCAL GENERAL EXPENDITURE, FROM OWN REVENUE SOURCES, TOTAL AND FOR SELECTED FUNCTIONS, BY STATE AND REGION, FY 1984

State and Region	Total General Expenditure	Public Welfare	Highways	Health & Hospitals	Local Education
U.S. Average	56%	82%	63%	49%	52%
New England	63	94	53	79	40
Connecticut	60	93	57	92	39
Maine	63	97	56	72	55
Massachusetts	67	97	46	70	42
New Hampshire	47	61	52	94	8
Rhode Island	68	98	48	99	38
Vermont	67	100	65	94	37
Mideast	49	60	54	59	44
Delaware	73	99	75	99	75
Maryland	56	100	88	96	42
New Jersey	57	85	54	59	41
New York	43	50 1/	35	52	43
Pennsylvania	59	100	75	75	47
Great Lakes	56	87	69	50	42
Illinois	53	94	65	53	41
Indiana	59	68	81	35	56
Michigan	55	92	77	54	34
Ohio	58	85	80	52	45
Wisconsin	55	74	41	44	41
Plains	57	78	56	46	46
Iowa	58	83	64	39	45
Kansas	49	95	46	49	46
Minnesota	60	64	51	44	57
Missouri	56	98	58	44	39
Nebraska	48	72	60	48	31
North Dakota	77	81	63	94	64
South Dakota	58	82	50	59	31
Southeast	59	87	73	42	61
Alabama	63	95	73	38	81
Arkansas	65	99	85	46	65
Florida	45	86	65	34	58
Georgia	53	96	51	25	56
Kentucky	74	95	90	65	78
Louisiana	64	96	64	53	59
Mississippi	63	89	62	29	69
North Carolina	67	53	90	57	68
South Carolina	67	97	84	53	62
Tennessee	53	88	73	34	52
Virginia	59	79	80	73	47
West Virginia	69	99	86	54	68
Southwest	52	85	58	46	55
Arizona	55	57	77	50	58
New Mexico	75	82	72	65	85
Oklahoma	61	100	79	52	68
Texas	47	92	47	42	49
Rocky Mountain	55	94	65	49	47
Colorado	52	100	57	51	42
Idaho	64	82	78	24	69
Montana	53	70	61	66	50
Utah	60	95	67	78	56
Wyoming	55	97	73	27	30
Far West 2/	60	95	61	41	70
California	61	95	60	41	73
Nevada	50	73	57	18	42
Oregon	53	78	65	68	31
Washington	63	100	62	37	80
Alaska	83	95	73	82	77
Hawaii	81	96	53	97	100
Exhibit: Federal Aid as a % of S-L Expenditures	19%	55%	27%	8%	7%

Note: State transfers to local governments are included with state expenditures and deducted from local expenditures.

1/ Because of inconsistencies in the data, this is not derived from Census data. Rather it is an estimate of a state public welfare official in New York.
2/ Excluding Alaska and Hawaii.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1983-1984 and State Government Finances, 1984. Computations were performed as follows: [State Direct Expenditures (GF, Table 13) plus State Intergovernmental Expenditure (SGF,11) less State Intergovernmental Revenue from Federal (SGF,7) less State Intergovernmental Revenue from Local (SGF,7)] divided by [Total State-Local Direct Expenditure (GF,13) less Intergovernmental Revenue from Federal (GF,5)]. Local Education data from National Education Association, Estimates of School Statistics, 1984-85 (© 1984 by NEA).

TABLE 21—STATE-LOCAL DIRECT EXPENDITURE FOR PUBLIC WELFARE: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, FY 1984

	Total (millions)	Percentage Financed by: Federal	State	Local
United States	$64,709.4 1/	55 %	37%	8%
New England	4,342.6	52	46	3
Connecticut	974.3	47	49	4
Maine	401.6	53	45	1
Massachusetts	2,218.1	51	47	2
New Hampshire	194.8	51	29	19
Rhode Island	402.6	54	45	1
Vermont	151.2	----- not available 2/---		
Mideast	16,862.3	59	25	16
Delaware	110.3	56	43	0
Washington D.C.	429.8	56	0	44
Maryland	1,074.1	53	48	0
New Jersey	2,094.2	55	38	7
New York	9,564.5	63	12	26
Pennsylvania	3,589.4	54	47	0
Great Lakes	13,482.2	48	46	7
Illinois	3,403.2	47	50	3
Indiana	1,017.1	61	27	13
Michigan	4,098.5	45	50	4
Ohio	3,266.6	44	48	8
Wisconsin	1,696.7	57	32	11
Plains	4,317.4	53	37	11
Iowa	750.2	48	43	9
Kansas	471.9	51	47	2
Minnesota	1,644.3	47	34	19
Missouri	857.5	63	36	1
Nebraska	311.8	58	30	12
North Dakota	148.5	63	30	7
South Dakota	133.1	73	22	5
Southeast	9,460.9	66	29	4
Alabama	591.3	74	24	1
Arkansas	449.7	------ not available 2/----		
Florida	1,397.5	55	38	6
Georgia	1,036.4	72	27	1
Kentucky	829.2	63	35	2
Louisiana	1,038.1	63	35	2
Mississippi	495.6	68	28	3
North Carolina	989.6	73	14	13
South Carolina	439.2	------ not available 2/----		
Tennessee	879.0	63	32	5
Virginia	988.4	60	32	8
West Virginia	326.8	67	32	0
Southwest	3,557.4	57	36	6
Arizona	498.2	28	41	31
New Mexico	241.3	73	22	5
Oklahoma	704.6	59	42	0
Texas	2,113.4	62	35	3
Rocky Mountain	1,328.5	57	40	3
Colorado	643.1	48	52	0
Idaho	134.9	72	23	5
Montana	185.5	58	29	13
Utah	282.5	69	29	2
Wyoming	82.6	------ not available 2/----		
Far West	10,838.9	51	46	3
California	9,212.4	51	46	2
Nevada	120.2	52	35	13
Oregon	486.0	67	26	7
Washington	1,020.3	40	60	0
Alaska	227.6	36	60	3
Hawaii	291.7	60	38	1

n.a.—not applicable

1/ Does not include public welfare expenditures financed directly by the federal government. These expenditures totaled $23,715 million in FY 1984.

2/ Figures not available for Vermont, South Carolina, Wyoming and Arkansas because of irregularities in the data. The AFDC/Medicaid federal matching rates for 1984 were 69%, 74% and 74% and 50%, respectively.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1983-1984 and State Government Finances, 1984. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1984."

TABLE 22--STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR PUBLIC WELFARE, FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-83

State and Region	Percentage State Financed							
	1984	1983	1982	1979	1975	1966	1957	1942
United States	82%	87%	89%	84%	78%	76%	72%	61%
New England	94	92	91	94	95	83	66	52
Connecticut	93	91	90	92	93	90	95	42
Maine	97	97	95	89	93	78	76	77
Massachusetts	97	96	96	97	98	84	53	53
New Hampshire	61	47	46	53	49	39	47	27
Rhode Island	98	100	99	97	100	98	93	73
Vermont	100	99	99	99	99	63	71	56
Mideast	60	74	74	62	70	73	56	52
Delaware	99	100	99	98	100	68	77	70
Maryland	100	100	100	98	92	96	57	70
New Jersey	85	95	94	77	88	54	46	55
New York	50 1/	52	53	43	57	76	53	37
Pennsylvania	100	98	94	87	93	81	69	86
Great Lakes	87	90	89	89	94	75	73	68
Illinois	94	97	96	100	100	80	93	78
Indiana	68	68	66	62	63	37	25	35
Michigan	92	92	100	95	92	98	76	58
Ohio	85	89	86	75	75	74	78	92
Wisconsin	74	88	87	84	82	57	40	40
Plains	78	77	78	79	69	61	62	65
Iowa	83	82	83	82	84	53	64	58
Kansas	95	94	95	95	90	73	61	40
Minnesota	64	61	63	58	37	30	16	57
Missouri	98	98	99	100	95	92	95	90
Nebraska	72	76	74	78	62	79	87	78
North Dakota	81	73	80	78	42	70	73	54
South Dakota	82	80	84	90	90	78	63	68
Southeast	87	86	88	89	84	77	85	73
Alabama	95	95	96	94	87	94	97	61
Arkansas	99	95	94	97	98	96	95	93
Florida	86	86	89	82	81	77	77	80
Georgia	96	96	95	n.a.	90	78	86	67
Kentucky	95	95	96	97	95	89	79	65
Louisiana	96	95	93	97	95	99	99	96
Mississippi	89	90	92	88	88	95	94	72
North Carolina	53	50	44	n.a.	46	29	41	41
South Carolina	97	96	98	94	87	74	88	85
Tennessee	88	85	87	89	86	70	73	63
Virginia	79	81	85	75	82	52	55	50
West Virginia	99	98	98	98	98	90	86	88
Southwest	85	85	89	91	91	90	94	87
Arizona	57	48	60	71	84	84	98	95
New Mexico	82	92	93	n.a.	91	99	99	98
Oklahoma	100	100	100	97	97	97	97	88
Texas	92	92	91	92	91	86	89	83
Rocky Mountain	94	93	91	80	85	74	90	80
Colorado	100	100	94	76	95	79	97	88
Idaho	82	78	85	92	84	74	83	72
Montana	70	66	72	41	31	38	65	42
Utah	95	97	97	97	91	94	94	97
Wyoming	97	95	96	81	60	49	66	75
Far West 2/	95	97	98	97	62	77	76	53
California	95	97	98	97	58	75	68	38
Nevada	73	79	80	50	55	72	67	33
Oregon	78	76	85	89	96	72	76	61
Washington	100	99	99	100	100	100	100	100
Alaska	95	94	100	99	99	100	99	n.a.
Hawaii	96	96	96	99	100	100	84	n.a.
Exhibit: Federal Aid as a % of S-L Expenditures	55	57	57	56	53	53	45	31

n.a.--Data not available. Note: Regional figures for 1982-84 are weighted.

1/ Because of inconsistencies in the data, this is not derived from Census data. Rather it is an estimate of a state public welfare official in New York.

2/ Excluding Alaska and Hawaii.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1983-1984 and State Government Finances, 1984. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1984." See also, U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975; ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 23--STATE-LOCAL DIRECT EXPENDITURE FOR HIGHWAYS: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, FY8 1984

	Total (millions)	Percentage Financed by: Federal	State	Local
United States	$39,515.8	27%	46%	27%
New England	1,884.6	28	38	34
Connecticut	498.6	24	43	33
Maine	222.0	24	43	33
Massachusetts	688.2	32	31	37
New Hampshire	211.4	26	39	35
Rhode Island	121.1	34	32	34
Vermont	143.3	30	45	24
Mideast	6,734.3	21	43	36
Delaware	135.2	34	50	16
Washington D.C.	72.2	37	0	63
Maryland	863.8	31	60	8
New Jersey	1,074.6	22	42	36
New York	2,854.7	15	30	55
Pennsylvania	1,733.8	24	57	19
Great Lakes	6,968.8	26	51	23
Illinois	2,060.4	33	44	23
Indiana	771.0	30	56	13
Michigan	1,284.6	30	54	16
Ohio	1,822.3	18	66	16
Wisconsin	1,030.4	18	33	48
Plains	4,111.6	26	41	33
Iowa	832.5	24	49	27
Kansas	575.1	27	34	40
Minnesota	1,092.2	20	40	39
Missouri	704.5	32	40	29
Nebraska	434.8	26	45	29
North Dakota	240.3	39	38	23
South Dakota	232.2	32	34	34
Southeast	8,829.6	30	51	19
Alabama	684.8	31	50	18
Arkansas	342.4	28	61	11
Florida	1,420.7	22	51	27
Georgia	814.8	48	27	26
Kentucky	773.7	26	66	8
Louisiana	1,099.7	24	49	28
Mississippi	516.5	24	47	29
North Carolina	748.8	34	60	7
South Carolina	356.4	34	55	10
Tennessee	750.5	35	47	18
Virginia	930.2	26	59	15
West Virginia	391.1	48	45	8
Southwest	4,100.9	24	45	32
Arizona	591.0	24	58	18
New Mexico	431.6	26	53	21
Oklahoma	572.6	20	63	17
Texas	2,505.6	24	36	40
Rocky Mountain	1,813.9	33	43	24
Colorado	669.3	30	40	30
Idaho	216.3	32	53	15
Montana	265.8	41	36	23
Utah	367.2	37	42	21
Wyoming	295.3	27	53	20
Far West	4,434.1	30	42	28
California	2,835.1	30	42	28
Nevada	219.9	30	40	30
Oregon	481.7	34	43	23
Washington	897.4	29	44	27
Alaska	462.4	32	50	18
Hawaii	175.5	38	33	29

n.a.--not applicable.

1/ Does not include highway expenditures financed directly by the federal government. These expenditures totaled $792 million in FY 1984.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1983-1984 and State Government Finances, 1984. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1984."

TABLE 24--STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR HIGHWAYS, FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-84

State and Region	Percentage State Financed							
	1984	1983	1982	1979	1975	1966	1957 1/	1942 1/
United States	63%	62%	63%	66%	69%	71%	71%	73%
New England	53	57	55	n.a.	65	67	78	66
Connecticut	57	54	56	58	72	77	88	83
Maine	56	62	53	55	61	63	68	57
Massachusetts	46	58	55	55	63	57	74	60
New Hampshire	52	58	59	56	64	62	73	58
Rhode Island	48	40	42	40	50	74	68	40
Vermont	65	59	57	59	60	78	69	77
Mideast	54	55	56	n.a.	63	64	63	61
Delaware	75	82	74	76	80	43	94	100
Maryland	88	79	81	94	94	84	87	89
New Jersey	54	55	58	49	52	57	59	66
New York	35	40	38	38	47	55	50	39
Pennsylvania	75	73	76	70	81	83	79	82
Great Lakes	69	64	66	n.a.	71	74	71	81
Illinois	65	58	59	64	73	72	59	68
Indiana	81	82	82	84	85	85	86	96
Michigan	77	73	77	75	76	79	80	84
Ohio	80	75	74	76	75	82	80	94
Wisconsin	41	40	46	40	43	47	49	58
Plains	56	55	53	n.a.	62	62	62	65
Iowa	64	62	60	66	69	69	71	75
Kansas	46	43	38	51	57	56	54	70
Minnesota	51	49	50	51	51	58	54	65
Missouri	58	60	53	66	76	68	59	56
Nebraska	60	60	60	62	55	63	60	65
North Dakota	63	70	63	58	58	56	54	70
South Dakota	50	52	55	48	57	58	55	51
Southeast	73	74	75	n.a.	82	80	80	86
Alabama	73	70	66	67	75	73	72	88
Arkansas	85	80	84	90	91	99	81	80
Florida	65	61	66	72	85	69	81	96
Georgia	51	66	76	72	76	67	73	87
Kentucky	90	87	92	88	88	89	86	80
Louisiana	64	72	65	68	77	74	77	65
Mississippi	62	64	58	70	77	69	68	77
North Carolina	90	86	86	85	74	85	86	86
South Carolina	84	100	100	97	100	90	86	100
Tennessee	73	72	76	78	79	82	80	82
Virginia	80	81	78	84	84	87	81	91
West Virginia	86	86	88	93	91	94	91	91
Southwest	58	63	68	n.a.	65	65	69	72
Arizona	77	75	66	68	78	73	74	92
New Mexico	72	77	72	77	77	78	89	92
Oklahoma	79	81	80	75	79	89	92	91
Texas	47	54	65	63	59	57	59	61
Rocky Mountain	65	56	60	n.a.	65	71	69	68
Colorado	57	41	54	58	57	71	72	74
Idaho	78	77	73	82	77	75	74	63
Montana	61	51	54	46	64	54	52	54
Utah	67	61	55	74	59	76	71	73
Wyoming	73	73	70	75	86	82	80	80
Far West 1/	61	60	56	n.a.	65	76	78	76
California	60	61	54	52	64	76	79	74
Nevada	57	57	54	93	65	70	84	68
Oregon	65	57	61	79	79	78	75	72
Washington	62	61	61	72	63	72	74	87
Alaska	73	80	76	96	60	78	60	n.a.
Hawaii	53	54	50	70	54	40	68	n.a.
Exhibit: Federal Aid as a % of S-L Expenditures	27	25	24	25	21	31	12	11

n.a.--not available

Note: Regional figures for 1982-84 are weighted.

1/ Excluding Alaska and Hawaii.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1983-1984 and State Government Finances, 1984. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1984." See also, U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975; ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 25--STATE-LOCAL DIRECT EXPENDITURE FOR HEALTH AND HOSPITALS: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, FY 1984

	Total (millions)	Percentage Financed by: Federal	State	Local
United States	$46,419.0 1/	8%	45%	47%
New England	2,102.9	10	71	19
Connecticut	471.3	16	78	6
Maine	111.6	12	64	25
Massachusetts	1,204.9	5	66	28
New Hampshire	97.2	17	78	5
Rhode Island	161.4	11	88	1
Vermont	56.4	37	60	3
Mideast	8,756.4	7	54	38
Delaware	72.5	12	88	1
Washington D.C.	232.5	8	0	92
Maryland	578.6	9	88	4
New Jersey	1,006.9	11	52	37
New York	5,343.6	5	50	45
Pennsylvania	1,522.2	11	67	22
Great Lakes	7,531.2	8	46	47
Illinois	1,507.2	8	49	43
Indiana	1,016.5	8	32	60
Michigan	2,214.8	6	51	43
Ohio	1,884.2	10	47	43
Wisconsin	908.5	6	41	53
Plains	3,351.4	7	43	51
Iowa	633.8	4	38	58
Kansas	419.5	8	45	47
Minnesota	895.4	5	42	53
Missouri	906.6	8	41	51
Nebraska	337.7	6	45	49
North Dakota	88.0	15	80	5
South Dakota	70.5	29	42	29
Southeast	12,058.8	9	39	53
Alabama	1,042.0	6	36	59
Arkansas	369.6	9	41	50
Florida	2,362.4	10	31	60
Georgia	1,985.2	9	23	68
Kentucky	393.8	16	54	30
Louisiana	1,171.9	8	49	43
Mississippi	732.4	8	27	65
North Carolina	1,021.4	9	53	39
South Carolina	761.4	8	49	44
Tennessee	1,003.8	7	31	61
Virginia	899.2	8	67	25
West Virginia	315.7	14	46	40
Southwest	4,254.9	7	43	50
Arizona	369.9	9	45	45
New Mexico	302.7	7	60	33
Oklahoma	675.8	6	49	45
Texas	2,906.4	7	39	54
Rocky Mountain	1,264.4	10	44	46
Colorado	586.2	9	46	44
Idaho	175.3	8	22	70
Montana	107.7	19	54	27
Utah	203.9	15	66	19
Wyoming	191.2	2	27	71
Far West	6,774.3	6	39	55
California	5,350.3	5	39	56
Nevada	242.6	6	17	77
Oregon	407.9	6	64	30
Washington	773.5	13	32	55
Alaska	141.8	4	79	17
Hawaii	182.9	8	90	3

n.a.--not applicable.

1/ Does not include health and hospital expenditures financed directly by the federal government. These expenditures totaled $12,966 million in FY 1984.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1983-1984 and State Government Finances, 1984. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1984."

TABLE 26--STATE PERCENTAGE OF STATE AND LOCAL EXPENDITURE FOR HEALTH & HOSPITALS, FROM OWN REVENUE SOURCES, BY STATE AND REGION, SELECTED YEARS 1942-84

State and Region	Percentage State Financed							
	1984	1983	1982	1979	1975	1966	1957	1942
United States	49%	50%	51%	51%	49%	51%	51%	50%
New England	79	80	80	n.a.	69	73	65	62
Connecticut	92	92	92	90	84	86	83	79
Maine	72	88	85	76	88	84	82	85
Massachusetts	70	71	72	63	56	64	54	52
New Hampshire	94	95	94	92	89	86	69	81
Rhode Island	99	99	99	100	98	90	85	70
Vermont	94	96	96	96	96	89	85	82
Mideast	59	61	63	n.a.	51	53	56	47
Delaware	99	99	99	99	99	94	96	87
Maryland	96	85	81	77	64	71	69	57
New Jersey	59	59	63	62	49	40	33	29
New York	52	52	55	53	44	47	53	45
Pennsylvania	75	79	82	78	85	85	86	72
Great Lakes	50	50	50	n.a.	48	51	49	46
Illinois	53	54	54	56	56	60	52	54
Indiana	35	35	37	43	37	48	51	45
Michigan	54	48	50	51	50	45	50	51
Ohio	52	60	61	55	41	45	46	35
Wisconsin	44	40	36	49	56	54	43	37
Plains	46	47	46	n.a.	48	48	43	54
Iowa	39	42	41	42	38	35	24	51
Kansas	49	50	52	57	54	67	63	83
Minnesota	44	41	41	49	53	49	40	54
Missouri	44	47	45	49	43	47	41	35
Nebraska	48	52	47	45	41	30	41	79
North Dakota	94	93	98	100	81	90	81	100
South Dakota	59	65	64	68	68	74	47	67
Southeast	42	42	44	n.a.	49	49	52	63
Alabama	38	46	49	47	44	45	49	66
Arkansas	46	46	46	41	53	58	57	85
Florida	34	31	32	32	34	33	38	47
Georgia	25	21	25	1/	33	32	40	47
Kentucky	65	72	74	68	52	60	50	61
Louisiana	53	54	55	57	65	83	85	86
Mississippi	29	29	32	36	37	33	46	85
North Carolina	57	55	56	1/	66	60	57	51
South Carolina	53	49	45	49	53	49	44	49
Tennessee	34	35	39	35	45	35	37	42
Virginia	73	76	76	78	84	84	77	75
West Virginia	54	50	51	57	60	70	47	76
Southwest	46	47	49	n.a.	50	45	50	60
Arizona	50	42	53	40	42	41	42	43
New Mexico	65	66	71	1/	67	36	48	78
Oklahoma	52	69	58	51	50	55	69	81
Texas	42	41	44	44	50	44	46	53
Rocky Mountain	49	52	52	n.a.	48	59	50	59
Colorado	51	53	50	47	51	68	57	60
Idaho	24	37	37	34	44	46	41	63
Montana	66	68	71	50	66	54	65	67
Utah	78	81	77	76	47	61	42	50
Wyoming	27	28	36	29	26	36	25	56
Far West 2/	41	43	45	n.a.	38	43	42	36
California	41	42	46	39	35	41	40	34
Nevada	18	18	22	22	23	19	17	20
Oregon	68	66	65	70	59	66	65	63
Washington	37	40	36	46	52	60	59	42
Alaska	82	83	89	83	90	90	86	n.a.
Hawaii	97	97	96	98	99	76	72	n.a.
Exhibit: Federal Aid as a % of S-L Expenditures	8	7	7	8	11	5	3	n.a.

n.a.--not readily available.

Note: Regional figures for 1982-84 are weighted.

1/ Health and hospital expenditures for Georgia, New Mexico and North Carolina include public welfare expenditures for 1979. Data necessary for separation by function, by source of financing, are not readily available for FY 1979.
2/ Excluding Alaska and Hawaii.

Sources: Computations for 1984 based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census. Published sources: Census, Governmental Finances in 1983-1984 and State Government Finances, 1984. For the methodology of these calculations, see the note that accompanies the preceding table entitled, "State-Local Direct General Expenditures: Federal, State and Local Share of Finances, 1984." See also, U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, 1975; ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 27--STATE-LOCAL DIRECT EXPENDITURE FOR ELEMENTARY AND SECONDARY EDUCATION: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, 1983-84

	Total (million)	Percentage Financed by: Federal	State	Local*
United States	$128,331.6	6.6%	48.3%	45.0%
New England	7,059.7	5.4	37.4	57.2
Connecticut	1,987.5	5.3	37.4	57.3
Maine	589.3	7.7	50.5	41.8
Massachusetts	3,250.2	5.5	39.5	55.0
New Hampshire	448.8	3.6	8.1	88.2
Rhode Island	473.8	4.6	35.9	59.5
Vermont	310.0	5.9	34.7	59.3
Mideast	26,870.3	4.2	41.7	54.1
Delaware	360.5	8.6	68.2	23.3
Dist. of Col.	370.1	11.8	...	88.2
Maryland	2,486.8	5.6	39.6	54.8
New Jersey	5,361.5	3.4	40.0	56.6
New York	11,767.9	3.8	41.4	54.9
Pennsylvania	6,523.5	4.3	45.4	50.3
Great Lakes	23,453.7	5.7	39.6	54.7
Illinois	6,423.6	7.6	37.7	54.6
Indiana	2,855.0	4.2	53.4	42.4
Michigan	5,786.8	5.0	32.0	63.0
Ohio	5,727.3	5.3	42.8	51.9
Wisconsin	2,661.0	4.7	39.3	55.9
Plains	9,331.9	5.8	43.6	50.7
Iowa	1,609.2	5.5	42.5	52.0
Kansas	1,424.5	4.8	43.5	51.6
Minnesota	2,587.5	4.6	54.4	41.0
Missouri	2,231.7	6.9	36.7	56.4
Nebraska	780.0	5.8	29.5	64.7
North Dakota	351.0	7.1	59.9	33.0
South Dakota	348.0	11.0	27.5	61.5
Southeast	24,625.7	9.6	55.4	35.0
Alabama	1,520.4	12.7	70.7	16.6
Arkansas	989.6	11.4	57.6	31.1
Florida	5,080.9	7.8	53.7	38.5
Georgia	2,560.9	9.5	50.8	39.7
Kentucky	1,626.6	10.5	70.2	19.4
Louisiana	2,218.4	9.8	53.3	36.9
Mississippi	972.4	17.8	56.7	25.5
North Carolina	2,645.9	10.4	61.3	28.3
South Carolina	1,423.1	8.3	57.1	34.6
Tennessee	1,729.5	11.2	45.8	43.0
Virginia	2,852.7	6.9	43.5	49.6
West Virginia	1,005.2	8.1	62.8	29.1
Southwest	13,540.0	8.6	50.4	41.0
Arizona	1,502.1	10.3	52.0	37.7
New Mexico	853.0	11.7	75.3	13.0
Oklahoma	1,948.0	7.5	62.4	30.0
Texas	9,236.9	8.3	45.4	46.4
Rocky Mountain	4,455.3	5.5	44.8	49.7
Colorado	1,900.2	4.5	40.3	55.2
Idaho	494.3	6.7	64.7	28.5
Montana	569.6	9.5	44.9	45.6
Utah	917.1	5.8	53.2	41.0
Wyoming	574.0	3.3	28.7	67.9
Far West 1/	18,995.1	7.2	65.0	27.9
California	13,300.0	7.9	66.9	25.2
Nevada	447.8	4.1	39.9	56.0
Oregon	1,650.1	5.6	28.8	65.6
Washington	2,423.6	5.6	75.1	19.2
Alaska	619.4	1.8	75.5	22.7
Hawaii	554.3	9.1	90.6	0.3

*Local and other revenue.

1/ Including Alaska and Hawaii. Figures excluding Alaska and Hawaii would be $17,821.4m., 7.3%, 63.8% and 28.9%, respectively.

Source: ACIR staff compilation from National Education Association, Estimates of School Statistics, 1984-85, Table 8, p. 37, March 1985.

TABLE 28--STATE-LOCAL DIRECT EXPENDITURE FOR ELEMENTARY AND SECONDARY EDUCATION: FEDERAL, STATE AND LOCAL SHARE OF FINANCES, SELECTED YEARS 1960-1984

	1983-84			1979-80			1969-70			1959-60		
	Fed.	State	Local*	Fed.	State	Local*	Fed.	State	Local*	Fed.	State	Local*
U.S. Average	6.6%	48.3%	45.0%	9.2%	48.9%	42.0%	7.2%	40.9%	51.8%	3.7%	39.5%	56.8%
New England	5.4	37.4	57.2	6.5	34.2	59.3	4.6	23.8	71.6	n.a.	n.a.	n.a.
Connecticut	5.3	37.4	57.3	6.1	31.5	62.5	2.1	25.2	72.8	3.0	26.8	70.2
Maine	7.7	50.5	41.8	9.6	48.9	41.5	6.7	32.5	60.8	4.0	30.6	65.4
Massachusetts	5.5	39.5	55.0	6.5	36.3	57.2	6.0	20.0	74.0	2.0	20.5	77.5
New Hampshire	3.6	8.1	88.2	5.1	6.8	88.1	5.1	8.3	86.7	4.6	5.3	90.1
Rhode Island	4.6	35.9	59.5	5.9	38.8	55.4	5.9	35.3	58.8	4.0	18.1	77.9
Vermont	5.9	34.7	59.3	7.7	28.0	64.2	2.9	37.1	60.0	0.8	23.1	76.1
Mideast	4.2	41.7	54.1	6.3	41.5	52.2	5.9	41.6	52.6	n.a.	n.a.	n.a.
Delaware	8.6	68.2	23.3	13.0	64.7	22.3	7.4	71.3	21.3	2.2	78.9	18.9
Dist. of Col.	11.8	...	88.2	15.8	n.a.	84.2	30.2	n.a.	69.8	0.8	n.a.	99.2
Maryland	5.6	39.6	54.8	8.0	40.2	51.8	6.4	35.2	58.4	6.9	36.4	56.7
New Jersey	3.4	40.0	56.6	4.1	40.4	55.5	5.4	27.0	67.6	1.5	24.1	74.4
New York	3.8	41.4	54.9	5.0	40.6	54.4	4.7	46.4	48.9	1.2	39.3	59.5
Pennsylvania	0.3	45.4	50.3	8.5	45.0	46.5	6.2	46.2	47.6	1.8	50.2	48.0
Great Lakes	5.7	39.6	54.7	8.7	42.8	48.5	4.9	35.7	59.4	n.a.	n.a.	n.a.
Illinois	7.6	37.7	54.6	12.8	41.2	46.0	5.7	34.6	59.5	2.7	18.9	78.4
Indiana	4.2	53.4	42.4	6.9	56.1	37.0	6.8	39.4	53.8	3.1	29.8	67.1
Michigan	5.0	32.0	63.0	7.4	42.7	49.9	3.9	45.1	51.0	2.8	43.8	53.4
Ohio	5.3	42.8	51.9	7.7	40.6	51.6	5.0	28.3	66.7	2.8	30.3	66.9
Wisconsin	4.7	39.3	55.9	5.5	37.6	56.8	2.5	31.6	65.9	2.9	21.3	75.8
Plains	5.8	43.6	50.7	7.7	42.7	49.7	6.2	33.3	60.4	n.a.	n.a.	n.a.
Iowa	5.5	42.5	52.0	6.7	42.2	51.0	3.6	28.0	68.4	2.9	12.1	85.0
Kansas	4.8	43.5	51.6	6.9	43.3	49.8	5.9	31.2	62.9	5.3	21.5	73.2
Minnesota	4.6	54.4	41.0	6.1	56.6	37.3	5.3	46.0	48.7	2.7	38.2	59.1
Missouri	6.9	36.7	56.4	9.7	36.7	53.6	7.9	33.7	58.4	4.8	30.5	64.7
Nebraska	5.8	29.5	64.7	7.9	18.2	73.9	6.4	17.6	76.0	4.3	4.3	91.4
North Dakota	7.1	59.9	33.0	7.7	46.5	45.7	9.3	25.7	65.0	1.7	31.3	67.0
South Dakota	11.0	27.5	61.5	13.9	20.8	65.3	11.7	13.1	75.2	5.3	8.6	86.1
Southeast	9.6	55.4	35.0	13.1	56.0	30.9	12.9	54.0	33.1	n.a.	n.a.	n.a.
Alabama	12.7	70.7	16.6	12.6	69.0	18.4	15.2	63.3	21.5	8.1	69.3	22.6
Arkansas	11.4	57.6	31.1	14.5	53.0	32.5	18.2	44.5	37.3	8.0	47.7	44.3
Florida	7.8	53.7	38.5	11.0	55.2	33.7	9.5	55.7	34.8	2.2	57.7	40.1
Georgia	9.5	50.8	39.7	11.8	57.6	30.6	10.5	58.3	31.1	11.1	62.8	25.1
Kentucky	10.5	70.2	19.4	12.5	69.7	17.8	13.6	56.2	30.2	4.7	44.9	50.4
Louisiana	9.8	53.3	36.9	14.8	54.4	30.8	11.9	56.4	31.7	2.4	67.7	29.9
Mississippi	17.8	56.7	25.5	24.1	53.1	22.8	21.4	52.4	26.2	9.2	52.4	38.4
North Carolina	10.4	61.3	28.3	15.2	62.4	22.3	15.6	65.7	18.7	4.7	68.3	27.0
South Carolina	8.3	57.1	34.6	14.9	56.8	28.3	14.0	59.5	26.4	5.8	70.9	23.3
Tennessee	11.2	45.8	43.0	14.0	48.3	37.7	11.9	48.0	40.1	3.7	54.0	42.3
Virginia	6.9	43.5	49.6	9.5	40.9	49.6	11.1	36.4	52.5	9.5	36.5	54.0
West Virginia	8.1	62.8	29.1	10.6	60.1	29.3	12.4	48.2	39.4	4.2	54.2	41.6
Southwest	8.6	50.4	41.0	11.5	51.1	37.5	10.1	47.3	42.6	n.a.	n.a.	n.a.
Arizona	10.3	52.0	37.7	11.1	41.6	47.3	8.2	46.4	45.4	6.8	39.5	53.7
New Mexico	11.7	75.3	13.0	16.6	63.4	20.0	17.7	61.9	20.4	15.2	69.4	15.4
Oklahoma	7.5	62.4	30.0	11.5	57.7	30.9	11.8	43.8	44.4	7.2	42.2	50.6
Texas	8.3	45.4	46.4	11.0	50.1	38.9	9.3	46.4	44.3	4.6	49.9	45.5
Rocky Mountain	5.5	44.8	49.7	7.2	45.5	47.2	8.8	33.8	57.3	n.a.	n.a.	n.a.
Colorado	4.5	40.3	55.2	6.1	41.0	52.9	7.6	27.8	64.5	5.7	19.9	74.4
Idaho	6.7	64.7	28.5	9.5	55.0	35.5	8.4	37.8	53.8	5.8	33.2	61.0
Montana	9.5	44.9	45.6	8.4	49.3	42.2	8.5	25.4	66.2	3.7	25.4	70.9
Utah	5.8	53.2	41.0	7.8	54.0	38.2	7.6	52.8	39.5	5.3	41.9	52.8
Wyoming	3.3	28.7	67.9	6.6	29.6	63.8	20.2	24.8	55.0	5.7	45.7	48.6
Far West 1/	7.2	65.0	27.9	9.5	67.3	23.2	5.6	38.6	55.8	n.a.	n.a.	n.a.
California	7.9	66.9	25.2	8.7	71.2	19.1	5.3	37.3	57.4	3.6	42.7	53.7
Nevada	4.1	39.9	56.0	8.6	58.5	32.9	8.8	36.5	54.7	9.4	56.4	34.2
Oregon	5.6	28.8	65.6	9.9	35.5	54.6	6.0	20.8	73.2	4.5	29.5	66.0
Washington	5.6	75.1	19.2	8.6	70.8	20.6	6.6	56.6	36.8	5.7	61.1	33.2
Alaska	1.8	75.5	22.7	13.0	70.2	16.9	27.1	53.3	19.6	17.9	50.0	32.1
Hawaii	9.1	90.6	0.3	12.5	85.2	2.4	9.7	87.2	3.2	13.6	69.9	16.5

*Local and other revenue.

1/ Including Alaska and Hawaii.

Source: ACIR staff compilation from National Education Association, Estimates of School Statistics, 1984-85, Table 8, p. 37, March 1985 (see also prior years).

TABLE 29--FEDERAL, STATE AND LOCAL TAXES* BY MAJOR SOURCE, 1948 THROUGH 1985
(Millions of Dollars)

		Federal							State		
Fiscal Year	Federal, State and Local	Total	Individual Income	Corporation Income	Sales Gross Receipts, and Customs	Death and Gift	All Other	State and Local	Total	Individual Income	Corporation Income
1948	$51,218	$37,876	$19,305	$9,678	$7,650	$890	$353	$13,342	$6,743	$499	$585
49	50,358	35,568	15,461	11,196	7,780	780	351	14,790	7,376	593	641
1950	51,100	35,186	15,745	10,488	7,843	698	412	15,914	7,930	724	586
51	63,585	46,032	21,643	14,106	9,143	708	432	17,554	8,933	805	687
52	79,066	59,744	27,921	21,226	9,332	818	446	19,323	9,857	913	838
53	83,704	62,796	29,816	21,238	10,352	881	508	20,908	10,552	969	810
54	84,476	62,409	29,542	21,101	10,367	934	465	22,067	11,089	1,004	772
1955	81,072	57,589	28,747	17,861	9,578	924	478	23,483	11,597	1,094	737
56	91,593	65,226	32,188	20,880	10,469	1,161	528	26,368	13,375	1,374	890
57	98,632	69,815	35,620	21,167	11,127	1,365	537	28,817	14,531	1,563	984
58	98,387	68,007	34,724	20,074	11,273	1,393	543	30,380	14,919	1,544	1,018
59	99,636	67,257	36,719	17,309	11,332	1,333	563	32,379	15,848	1,764	1,001
1960	113,120	77,003	40,715	21,494	12,603	1,606	585	36,117	18,036	2,209	1,180
61	116,331	77,470	41,338	20,954	12,649	1,896	633	38,861	19,057	2,355	1,266
62	123,816	82,262	45,571	20,523	13,428	2,016	724	41,554	20,561	2,728	1,308
63	130,811	86,797	47,588	21,579	14,215	2,167	1,248	44,014	22,117	2,956	1,505
64	138,292	90,507	48,697	23,493	14,776	2,394	1,148	47,785	24,243	3,415	1,695
1965	144,953	93,710	48,792	25,461	15,786	2,716	954	51,243	26,126	3,657	1,929
66	160,742	104,095	55,446	30,073	14,641	3,066	869	56,647	29,380	4,288	2,038
67	176,121	115,121	61,526	33,971	15,806	2,978	840	61,000	31,926	4,909	2,227
68	185,126	117,554	68,726	28,665	16,275	3,051	838	67,572	36,400	6,231	2,518
69	222,708	145,996	87,249	36,678	17,826	3,491	753	76,712	41,931	7,527	3,181
1970	232,877	146,082	90,412	32,829	18,297	3,644	900	86,795	47,962	9,183	3,738
1971	232,252	137,277	86,230	26,785	19,427	3,735	1,100	94,975	51,541	10,153	3,424
1972	263,342	153,733	94,737	32,166	20,101	5,436	1,293	109,609	59,870	12,996	4,416
1973	286,132	165,030	103,246	36,153	19,722	4,917	992	121,102	68,069	15,587	5,425
1974	314,785	184,112	118,952	38,620	20,534	5,035	971	130,673	74,207	17,078	6,015
1975	331,435	189,970	122,386	40,621	21,090	4,611	1,262	141,465	80,155	18,819	6,642
1976	358,227	201,414	131,603	41,409	21,718	5,216	1,468	156,813	89,256	21,448	7,273
1977	419,778	243,842	156,725	54,892	23,180	7,327	1,718	175,936	101,085	25,493	9,174
1978	468,161	274,519	180,988	59,952	25,453	5,285	2,841	193,642	113,261	29,105	10,738
1979	524,446	318,932	217,841	65,677	26,714	5,411	3,289	205,514	124,908	32,622	12,128
1980	574,243	350,781	244,069	64,600	32,034	6,389	3,689	223,462	137,075	37,089	13,321
1981	650,228	405,714	285,551	61,137	48,561	6,787	3,678	244,514	149,738	40,895	14,143
1982	671,424	405,125	298,111	49,207	45,675	7,991	4,141	266,299	162,658	45,708	14,006
1983	665,764	381,179	288,938	37,022	44,471	6,053	4,695	284,585	171,440	49,789	13,153
1984	735,023	414,829	295,955	56,893	49,459	6,010	6,512	320,194	196,795	58,942	15,511
1985e**	801,000	455,000	330,918	61,331	49,000	6,422	7,000	346,000	214,000	64,000	18,000

*SPECIAL NOTE: Figures above exclude social insurance taxes and contributions. In 1984, the federal government trust funds received $222.9 billion in social insurance taxes and contributions (Old Age, Disability and Hospital Insurance (OASDHI), Railroad Retirement, Unemployment Insurance, Federal Supplementary Medical and Employees Retirement) while state and local government trust funds received $68.7 billion. See citations on next page for sources.

**Source of Federal Government estimates: Department of the Treasury, "Final Monthly Treasury Statement of Receipts and Outlays of the United States Government for the Fiscal Year through September 30, 1985." State and Local Government estimates: ACIR staff estimates based upon Bureau of the Census, Quarterly Estimates of State and Local Tax Revenue [April-June 1985], November 1985.

TABLE 29--FEDERAL, STATE AND LOCAL TAXES, BY MAJOR SOURCE, 1948 THROUGH 1985
(Millions of Dollars)
(continued)

	State (cont'd)					Local				
Fiscal Year	General Sales and Gross Receipts	Selective Sales and Gross Receipts	Motor Vehicle and Operators Licenses	Death and Gift	All Other	Total	Property	General & Selective Sales and Gross Receipts	Local Income 1/	All Other
1948	$1,478	$2,564	$593	$180	$844	$6,599	$5,850	$400	$44	$305
49	1,609	2,756	665	176	936	7,414	6,566	451	51	346
1950	1,670	3,000	755	168	1,027	7,984	7,042	484	64	394
51	2,000	3,268	840	196	1,137	8,621	7,580	551	68	422
52	2,229	3,501	924	211	1,241	9,466	8,282	627	85	473
53	2,433	3,776	949	222	1,393	10,356	9,010	718	96	530
54	2,540	4,033	1,098	247	1,395	10,978	9,577	703	122	576
1955	2,637	4,227	1,184	249	1,469	11,886	10,323	779	143	641
56	3,036	4,765	1,295	310	1,705	12,992	11,282	889	164	657
57	3,373	5,063	1,368	338	1,842	14,286	12,385	1,031	191	679
58	3,507	5,243	1,415	351	1,841	15,461	13,514	1,079	215	653
59	3,697	5,590	1,492	347	1,957	16,531	14,417	1,150	230	734
1960	4,302	6,208	1,573	420	2,144	18,081	15,798	1,339	254	692
61	4,510	6,521	1,641	501	2,263	19,804	17,370	1,432	258	744
62	5,111	6,927	1,667	516	2,304	20,993	18,414	1,456	309	815
63	5,539	7,314	1,780	595	2,428	21,897	19,145	1,574	311	867
64	6,084	7,873	1,917	658	2,601	23,542	20,519	1,806	376	841
1965	6,711	8,348	2,021	731	2,729	25,116	21,817	2,059	433	807
66	7,873	9,171	2,236	808	2,966	27,361	23,836	2,041	472	1,012
67	8,923	9,652	2,311	795	3,109	29,074	25,186	1,956	916	1,016
68	10,441	10,538	2,485	872	3,315	31,171	26,835	1,932	1,077	1,327
69	12,443	11,607	2,685	996	3,492	34,781	29,692	2,470	1,381	1,239
1970	14,177	13,077	2,728	996	4,063	38,833	32,963	3,068	1,630	1,173
1971	15,478	14,092	2,953	1,104	4,337	43,434	36,726	3,662	1,747	1,298
1972	17,619	15,631	3,340	1,294	4,574	49,739	41,620	4,268	2,230	1,621
1973	19,793	17,330	3,636	1,431	4,867	53,032	43,970	4,924	2,406	1,731
1974	22,612	17,944	3,755	1,425	5,378	56,466	46,404	5,542	2,413	2,108
1975	24,780	18,566	3,941	1,418	5,989	61,310	50,040	6,468	2,635	2,166
1976	27,333	20,058	4,356	1,513	7,275	67,557	54,884	7,156	3,127	2,390
1977	30,896	21,466	4,587	1,805	7,664	74,852	60,267	8,278	3,754	2,552
1978	35,280	22,990	4,836	1,842	8,470	80,381	64,058	9,326	4,071	2,926
1979	39,505	24,163	5,155	1,973	9,362	80,606	62,453	10,579	4,309	3,265
1980	43,168	24,687	5,325	2,035	11,450	86,387	65,607	12,072	4,990	3,718
1981	46,412	26,339	5,695	2,229	14,025	94,776	72,020	13,220	5,531	4,005
1982	50,343	28,458	6,051	2,300	15,742	103,641	78,805	14,836	6,105	3,895
1983	53,639	30,255	6,289	2,545	15,770	113,145	85,973	16,352	6,445	4,375
1984	62,564	33,238	6,921	2,226	17,393	123,399	92,595	18,296	7,215	5,293
1985e	69,000	35,000	8,000	2,000	18,000	132,000	99,000	21,000	7,000	5,000

1/ Individual and corporation income taxes. For 1984, the local individual income tax revenues were $5,680 million and the corporation income tax revenues were $1,535 million. Nearly all of the local corporation income taxes are raised by two localities: New York and Washington, D.C.

Sources: ACIR staff compilation based on U.S. Department of Commerce, Bureau of the Census, Governmental Finances in [year]; State Government Finances in [year].

TABLE 30--AVERAGE ANNUAL RATE OF INCREASE OR DECREASE (-) IN THE RECEIPTS FROM MAJOR FEDERAL, STATE AND LOCAL TAXES, SELECTED PERIODS 1953 THROUGH 1985

Item	1984-85e	1983-84	1982-83	1981-82	1978-81	1973-78	1968-73	1963-68	1958-63	1953-58
By Level of Government:										
Federal, State & Local	9.0%	10.4	(-1.0)%	3.3%	11.6%	10.3%	9.1%	7.2%	5.9%	3.3%
Federal	9.7	8.8	(-6.0)	(-0.1)	13.9	10.7	7.0	6.3	5.0	1.6
State & Local	8.1	12.5	6.9	8.9	8.1	9.8	12.4	9.0	7.7	7.8
State	8.7	14.8	5.4	8.6	9.8	10.7	13.3	10.5	8.2	7.2
Local	7.0	9.1	9.2	9.3	4.2	8.7	11.2	7.3	7.2	8.3
By Type of Tax, by Gov't.										
Federal										
Individual Income	11.8	2.4	(-3.1)	4.4	16.4	11.9	8.5	7.6	6.5	3.1
Corporation Income	7.8	53.7	(-24.8)	(-19.5)	0.7	10.6	4.8	5.8	1.5	(-1.1)
Sales, Gross Receipts & Customs	*	11.2	(-2.6)	(-5.9)	24.0	5.2	3.9	2.7	4.7	1.7
Death & Gift	*	(-0.7)	(-24.2)	17.7	8.7	1.5	10.0	7.1	9.2	9.6
All Other	*	38.7	13.4	12.6	9.0	23.4	3.4	(-7.6)	18.1	1.3
State										
Individual Income	8.6	18.4	8.9	11.8	12.0	13.3	20.1	16.3	13.9	9.8
Corporation Income	16.0	17.9	(-6.1)	(-1.0)	9.6	14.6	16.6	10.8	8.1	4.7
Gen. Sales & Gross Recpts.	10.3	16.6	6.5	8.5	9.6	12.3	13.6	13.5	9.6	7.6
Selective Sales & Gross Receipts	6.8	9.9	6.3	8.0	4.6	5.8	10.5	7.6	6.9	6.8
Motor Vehicle & Operators Licenses	*	10.0	3.9	6.3	5.6	5.9	7.9	6.9	4.7	8.3
Death & Gift	*	(-12.5)	10.7	3.2	6.6	5.2	10.4	7.9	11.1	9.6
All Other	*	10.3	0.2	12.2	18.3	11.7	8.0	6.4	5.7	5.7
Local										
Property	6.9	7.7	9.1	9.4	4.0	7.8	10.4	7.0	7.2	8.4
Sales & Gross Receipts	14.8	11.9	10.2	12.2	12.3	13.6	20.6	4.2	7.8	8.5
Local Income 1/	*	11.9	5.6	10.4	10.8	11.1	17.4	28.2	7.7	17.6
All Other	*	21.0	12.3	22.9	11.0	11.1	5.5	8.9	5.8	4.3
Exhibits:										
Gross National Product 2/	6.2	10.8	7.7	3.8	10.9	10.3	8.7	7.9	5.8	4.1
GNP Implicit Price Deflator	3.5	3.8	3.8	6.0	9.1	7.3	5.1	2.9	1.6	2.3
Consumer Price Index 3/	3.7	4.3	3.2	6.1	11.7	8.0	5.0	2.6	1.2	1.6

e--estimated

*--inadequate number of statistically significant digits to perform calculations in a meaningful way.

1/ Individual and corporation income taxes.
2/ Based on current dollar figures.
3/ 1972-73 consumer expenditure weights.

Source: ACIR staff computations, based on following table.

TABLE 31--FEDERAL, STATE AND LOCAL TAXES AS A PERCENTAGE OF GROSS NATIONAL PRODUCT, SELECTED YEARS 1948-1985

Item	1985e	1984r	1983	1982	1981	1980	1978	1976	1974	1972	1970	1964	1956	1948
By Level of Government:														
Federal, State & Local	20.6%	20.1%	20.1%	21.9%	22.0%	21.8%	22.7%	22.1%	23.1%	23.7%	24.3%	22.4%	22.3%	20.8%
Federal	11.7	11.3	11.5	13.2	13.7	13.3	13.2	12.4	13.5	13.8	15.2	14.7	15.9	15.4
State & Local	8.9	8.7	8.6	8.7	8.3	8.5	9.6	9.7	9.6	9.9	9.0	7.8	6.4	5.4
State	5.5	5.4	5.2	5.3	5.1	5.2	5.6	5.5	5.5	5.4	5.0	3.9	3.3	2.7
Local	3.4	3.4	3.4	3.4	3.2	3.3	4.0	4.2	4.2	4.5	4.0	3.8	3.2	2.7
By Type of Tax, By Government:														
Federal														
Individual Income	8.5	8.1	8.7	9.7	9.7	9.3	8.7	8.1	8.7	8.5	9.4	7.9	7.8	7.9
Corporation Income	1.6	1.6	1.1	1.6	2.1	2.4	2.9	2.6	2.8	2.9	3.4	3.8	5.1	3.9
Sales, Gross Receipts and Customs	1.3	1.4	1.3	1.5	1.6	1.2	1.2	1.3	1.5	1.8	1.9	2.4	2.6	3.1
Death & Gift	.2	.2	.2	.3	.2	.2	.3	.3	.4	.5	.4	.4	.3	.4
All Other	.2	.2	.1	.1	.1	.2	.1	.1	.1	.1	.1	.2	.1	.1
State														
Individual Income	1.6	1.6	1.5	1.5	1.4	1.4	1.4	1.3	1.3	1.2	1.0	.6	.3	.2
Corporation Income	.5	.4	.4	.5	.5	.5	.5	.5	.4	.4	.4	.3	.2	.2
General Sales & Gross Receipts	1.8	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.6	1.5	1.0	.7	.6
Selective Sales & Gross Receipts	.9	.9	.9	.9	.9	.9	1.1	1.2	1.3	1.4	1.4	1.3	1.2	1.0
Motor Vehicle & Operators Licenses	.2	.2	.2	.2	.2	.2	.2	.3	.3	.3	.3	.3	.3	.2
Death & Gift	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1	.1
All Other	.5	.5	.5	.5	.4	.5	.4	.5	.4	.4	.4	.4	.4	.3
Local														
Property	2.5	2.5	2.6	2.6	2.4	2.5	3.2	3.4	3.4	3.7	3.4	3.3	2.8	2.4
Sales & Gross Receipts	.5	.5	.5	.5	.4	.5	.5	.4	.4	.4	.3	.3	.2	.2
Local Income 1/	.2	.2	.2	.2	.2	.2	.2	.2	.2	.2	.2	.1	--	--
All Other	.2	.1	.1	.1	.2	.1	.1	.2	.2	.2	.1	.1	.2	.1

e--estimated r--revised since last edition

SPECIAL NOTE: These figures excludes charges and miscellaneous general revenue, utility, liquor store and insurance trust revenue. In FY 84, the federal government trust funds received $222.9 billion in social insurance taxes (Old Age, Survivors, Disability and Hospital Insurance (OASDHI), railroad retirement, unemployment insurance, federal supplementary medical insurance and employees retirement) while state and local trust funds received $68.7 billion. If these taxes were added in calculating the figures cited above, the federal, state and local taxes as a percentage of GNP would have been 28.1%; federal only--17.4%; state and local--10.6%. Charges and miscellaneous revenue amounted to $240.3 billion for all governments in 1984--6.6% of GNP.

1/Individual and corporation income taxes.

Sources: ACIR staff computations based on U.S. Department of Commerce, U.S. Bureau of the Census, Governmental Finances in [year], Tables 1 and 2; GNP figures: Bureau of Economic Analysis, Survey of Current Business, [monthly].

TABLE 32.1--TAX REVENUE 1/ BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT SELECTED YEARS 1957-1985

1. Amount (In Millions)

Fiscal Year	Total Federal, State and Local	Federal Government	State and Local Governments: Total (State-Local)	State Governments	Local Governments: Total	Cities	Counties	School Districts	Townships	Special Districts
				Total Taxes						
1957	$98,632	$69,815	$28,817	$14,531	$14,286	$5,908	$2,790	$4,511	$794	$283
1967	176,121	115,121	61,000	31,926	29,074	10,507	5,702	10,811	1,465	589
1972	263,342	153,733	109,609	59,870	49,739	17,009	10,076	18,939	2,765	952
1977	419,778	243,842	175,936	101,085	74,852	26,050	15,875	27,124	4,060	1,743
1979	524,446	318,932	205,514	124,908	80,606	28,762	16,958	28,226	4,762	1,898
1981	650,228	405,714	244,514	149,738	94,776	34,105	20,667	32,271	5,150	2,585
1982	671,424	405,125	266,299	162,658	103,641	37,077	22,917	35,544	5,330	2,774
1983	665,764	381,179	284,585	171,440	113,145	40,118	25,218	38,629	5,893	3,288
1984	735,023	414,829	320,194	196,795	123,399	43,719	27,901	41,633	6,386	3,760
1985e	801,000	455,000	346,000	214,000	132,000	---not available---				
				Property Taxes						
1957	12,864	--	12,864	479	12,385	4,297	2,613	4,448	743	283
1967	26,047	--	26,047	862	25,186	7,351	5,253	10,634	1,359	589
1972	42,877	--	42,877	1,257	41,620	10,937	8,625	18,572	2,584	903
1977	62,527	--	62,527	2,260	60,267	15,629	12,891	26,435	3,722	1,590
1979	64,944	--	64,944	2,490	62,453	16,063	13,067	27,304	4,320	1,700
1981	74,969	--	74,969	2,949	72,020	18,278	15,798	31,021	4,844	2,079
1982	81,918	--	81,918	3,113	78,805	19,502	17,711	34,410	4,994	2,189
1983	89,253	--	89,253	3,281	85,973	20,664	19,609	37,428	5,540	2,432
1984	96,457	--	96,457	3,862	92,595	22,061	21,343	40,341	5,980	2,872
1985e	104,000	--	104,000	5,000	99,000	---not available---				
				Sales, Gross Receipts and Customs						
1957	20,594	11,127	9,467	8,436	1,031	934	78	3	17	--
1967	36,336	15,806	20,530	18,575	1,956	1,645	257	21	33	--
1972	57,619	20,101	37,518	33,250	4,268	3,191	899	68	62	49
1977	83,821	23,180	60,641	52,362	8,278	5,798	1,973	233	140	133
1979	100,961	26,714	74,247	63,668	10,579	7,296	2,599	327	180	177
1981	134,532	48,561	85,971	72,751	13,220	8,956	3,401	392	10	461
1982	139,311	45,675	93,636	78,800	14,836	10,196	3,660	429	12	539
1983	144,718	44,471	100,247	83,895	16,352	11,193	3,936	424	8	790
1984	163,556	49,459	114,097	95,801	18,296	12,460	4,529	475	8	825
1985e	174,000	49,000	125,000	104,000	21,000	---not available---				
				Income Taxes (Corporate and Individual)						
1957	59,525	56,787	2,738	2,547	191	181	--	7	3	--
1967	103,549	95,497	8,052	7,136	916	818	16	73	9	--
1972	146,545	126,903	19,642	17,412	2,230	1,881	192	132	26	--
1977	250,037	211,617	38,420	34,666	3,754	3,099	385	197	72	--
1979	332,578	283,518	49,060	44,750	4,309	3,496	505	223	85	--
1981	407,257	346,688	60,569	55,038	5,531	4,530	598	280	123	--
1982	413,136	347,318	65,818	59,714	6,105	4,975	659	339	132	--
1983	395,347	325,960	69,387	62,942	6,445	5,268	705	327	145	--
1984	434,518	352,848	81,670	74,453	7,215	5,970	757	343	147	--
1985e	480,000	392,000	89,000	82,000	7,000	---not available---				
				All Other Taxes						
1957	5,649	1,902	3,747	3,069	679	495	100	54	31	--
1967	10,188	3,818	6,370	5,353	1,016	693	176	83	64	--
1972	16,301	6,729	9,572	7,951	1,621	1,001	360	167	93	--
1977	23,393	9,045	14,348	11,796	2,553	1,524	626	238	125	20
1979	25,963	8,700	17,263	13,999	3,264	1,907	786	372	178	21
1981	33,470	10,465	23,005	19,000	4,005	2,341	870	578	173	45
1982	37,059	12,132	24,927	21,031	3,895	2,404	887	366	192	46
1983	36,446	10,748	25,698	21,322	4,375	2,693	968	450	200	66
1984	40,492	12,522	27,970	22,679	5,293	3,228	1,375	817	398	63
1985e	43,000	14,000	28,000	23,000	5,000	---not available---				

e--estimated

1/ Figures above exclude charges, utility, liquor store revenues as well as social insurance contributions. In 1984, the federal government trust funds received $222.9 billion in social insurance contributions (Old Age, Disability and Hospital Insurance (OASDHI), Railroad Retirement, Unemployment Insurance, Federal Supplementary Medical, Employee Retirement and Veterans' Life Insurance) while state and local government trust funds received $68.7 billion. Charges and miscellaneous general revenue amounted to $240.3 billion for all governments in 1984.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year].

TABLE 32.2--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT
SELECTED YEARS 1957-1985

2. Percentage Distribution, By Level of Government

Fiscal Year	Total Federal, State and Local	Federal Government	State and Local Governments: Total (State-Local)	State Governments	Local Governments: Total	Cities	Counties	School Districts	Townships	Special Districts
				Total Taxes						
1957	100.0%	70.8%	29.2%	14.7%	14.5%	6.0%	2.8%	4.6%	0.8%	0.3%
1967	100.0	65.4	34.6	18.1	16.5	6.0	3.2	6.1	0.8	0.3
1972	100.0	58.4	41.6	22.7	18.9	6.5	3.8	7.2	1.0	0.4
1977	100.0	58.1	41.9	24.1	17.8	6.2	3.8	6.5	1.0	0.4
1979	100.0	60.8	39.2	23.8	15.4	5.5	3.2	5.4	0.9	0.4
1981	100.0	62.4	37.6	23.0	14.6	5.2	3.2	5.0	0.8	0.4
1982	100.0	60.3	39.7	24.2	15.4	5.5	3.4	5.3	0.8	0.4
1983	100.0	57.3	42.7	25.8	17.0	6.0	3.8	5.8	0.9	0.5
1984	100.0	56.4	43.6	26.8	16.8	5.9	3.8	5.7	0.9	0.5
1985e	100.0	56.8	43.2	26.7	16.7	----------not available----------				
				Property Taxes						
1957	100.0	—	100.0	3.7	96.3	33.4	20.3	34.6	5.8	2.2
1967	100.0	—	100.0	3.3	96.7	28.2	20.2	40.8	5.2	2.3
1972	100.0	—	100.0	2.9	97.1	25.5	20.1	43.3	6.0	2.1
1977	100.0	—	100.0	3.6	96.4	25.0	20.6	42.3	6.0	2.5
1979	100.0	—	100.0	3.8	96.2	24.7	20.1	42.0	6.7	2.6
1981	100.0	—	100.0	3.9	96.1	24.4	21.1	41.4	6.5	2.8
1982	100.0	—	100.0	3.8	96.2	23.8	21.6	42.0	6.1	2.7
1983	100.0	—	100.0	3.7	96.3	23.5	22.0	41.9	6.2	2.7
1984	100.0	—	100.0	4.0	96.0	22.9	22.1	41.8	6.2	3.0
1985e	100.0	—	100.0	4.3	95.7	----------not available----------				
				Sales, Gross Receipts, and Customs						
1957	100.0	54.0	46.0	41.0	5.0	4.5	0.4	*	0.1	--
1967	100.0	43.5	56.1	51.5	5.4	4.5	0.7	0.1	0.1	--
1972	100.0	34.9	65.1	57.7	7.4	5.5	1.6	0.1	0.1	0.1
1977	100.0	27.7	72.3	62.5	9.9	6.9	2.4	0.3	0.2	0.2
1979	100.0	26.5	73.5	63.1	10.5	7.2	2.6	0.3	0.2	0.2
1981	100.0	36.1	63.9	54.1	9.8	6.7	2.5	0.3	*	0.3
1982	100.0	32.8	67.2	56.6	10.6	7.3	2.6	0.3	*	0.4
1983	100.0	30.7	69.3	58.0	11.0	7.7	2.7	0.3	*	0.5
1984	100.0	30.2	69.8	58.6	11.2	7.6	2.8	0.3	*	0.5
1985e	100.0	28.2	71.8	59.8	12.1	----------not available----------				
				Income Taxes (Corporate and Individual)						
1957	100.0	95.4	4.6	4.3	0.3	0.3	—	*	*	—
1967	100.0	92.2	7.8	6.9	0.9	0.8	*	0.1	*	--
1972	100.0	86.6	13.4	11.9	1.5	1.3	0.1	0.1	*	--
1977	100.0	84.6	15.4	13.9	1.5	1.2	0.2	0.1	*	--
1979	100.0	85.2	14.8	13.5	1.3	1.1	0.2	0.1	*	—
1981	100.0	85.1	14.9	13.5	1.4	1.1	0.1	0.1	*	--
1982	100.0	84.1	15.9	14.5	1.5	1.2	0.2	0.1	*	—
1983	100.0	82.4	17.6	15.9	1.6	1.3	0.2	0.1	*	--
1984	100.0	81.2	18.8	17.1	1.7	1.4	0.2	0.1	*	—
1985e	100.0	81.7	18.5	17.1	1.5	----------not available----------				
				All Other Taxes						
1957	100.0	33.7	66.3	54.3	12.0	8.8	1.8	1.0	0.5	--
1967	100.0	37.5	62.5	52.5	10.0	6.8	1.7	0.8	0.6	--
1972	100.0	41.3	58.7	48.8	9.9	6.1	2.2	1.0	0.6	--
1977	100.0	38.7	61.3	50.4	10.9	6.5	2.7	1.1	0.5	0.1
1979	100.0	33.5	66.5	53.9	12.6	7.3	3.0	1.4	0.7	0.1
1981	100.0	31.3	68.7	56.8	12.0	7.0	2.6	1.7	0.5	0.1
1982	100.0	32.7	67.3	56.8	10.5	6.5	2.4	1.0	0.5	0.1
1983	100.0	29.5	70.5	58.5	12.0	7.4	2.7	1.2	0.5	0.2
1984	100.0	30.9	69.1	56.0	13.1	8.0	5.0	2.0	1.0	0.2
1985e	100.0	32.6	65.1	53.4	11.6	----------not available----------				

e--estimated *Less than 0.05 percent

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year]. See preceeding table.

TABLE 32.3--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT
SELECTED YEARS 1957-1985

3. Percentage Distribution, By Type of Tax

Fiscal Year	Total Taxes	Property Taxes	Sales, Gross Receipts & Customs	Ind. & Corp. Income Taxes	All Other Taxes
			Federal, State and Local Governments		
1957	100.0%	13.0%	20.9%	60.4%	5.7%
1967	100.0	14.8	20.6	58.8	5.8
1972	100.0	16.3	21.9	55.6	6.2
1977	100.0	14.9	20.0	59.6	5.6
1979	100.0	12.4	19.3	63.4	5.0
1981	100.0	11.5	20.7	62.6	5.2
1982	100.0	12.2	20.7	61.5	5.5
1983	100.0	13.4	21.7	59.4	5.5
1984	100.0	13.1	22.3	59.1	5.5
1985e	100.0	13.0	21.7	60.0	5.1
			Federal Government		
1957	100.0	0.0	15.9	81.3	2.7
1967	100.0	0.0	13.7	83.0	3.3
1972	100.0	0.0	13.1	82.5	4.4
1977	100.0	0.0	9.5	86.8	3.7
1979	100.0	0.0	8.4	88.9	2.7
1981	100.0	0.0	12.0	85.5	2.5
1982	100.0	0.0	11.3	85.7	3.0
1983	100.0	0.0	11.7	85.5	2.8
1984	100.0	0.0	11.9	85.1	3.0
1985e	100.0	0.0	10.8	86.2	3.1
			State and Local Governments		
1957	100.0	44.6	32.9	9.5	13.0
1967	100.0	42.7	33.7	13.2	10.4
1972	100.0	39.1	34.2	17.9	8.7
1977	100.0	35.5	34.5	21.8	8.2
1979	100.0	31.6	36.1	23.9	8.4
1981	100.0	30.7	35.2	24.8	9.3
1982	100.0	30.8	35.2	24.7	9.4
1983	100.0	31.4	35.2	24.4	9.0
1984	100.0	30.1	35.6	25.5	8.7
1985e	100.0	30.1	36.1	25.7	8.1
			State Governments		
1957	100.0	3.3	58.1	17.5	21.1
1967	100.0	2.7	58.2	22.4	16.8
1972	100.0	2.1	55.5	29.1	13.3
1977	100.0	2.2	51.8	34.3	11.7
1979	100.0	2.0	51.0	35.8	11.2
1981	100.0	2.0	48.6	36.8	12.6
1982	100.0	1.9	48.4	36.7	12.9
1983	100.0	1.9	48.9	36.7	12.4
1984	100.0	2.0	48.7	37.8	11.5
1985e	100.0	2.3	48.6	38.3	10.7
			Local Governments		
1957	100.0	86.7	7.2	1.3	4.8
1967	100.0	86.6	6.7	3.2	3.5
1972	100.0	83.7	8.6	4.5	3.3
1977	100.0	80.5	11.1	5.0	3.4
1979	100.0	77.5	13.1	5.3	4.0
1981	100.0	76.0	13.9	5.8	4.3
1982	100.0	76.0	14.3	5.9	3.9
1983	100.0	76.0	14.5	5.7	3.9
1984	100.0	75.0	14.8	5.8	4.3
1986e	100.0	75.0	15.9	5.3	3.8

(continued on next page)

TABLE 32.3--TAX REVENUE BY MAJOR SOURCE, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1957-1985
(continued)

3. Percentage Distribution, By Type of Tax

Fiscal Year	Total Taxes	Property Taxes	Sales, Gross Receipts & Customs	Ind. & Corp. Income Taxes	All Other Taxes
			Cities		
1957	100.0%	72.7%	15.8%	3.1%	8.4%
1967	100.0	70.0	15.7	7.8	6.6
1972	100.0	64.3	18.8	11.1	5.9
1977	100.0	60.0	22.3	11.9	5.9
1979	100.0	55.8	25.4	12.2	6.6
1981	100.0	53.6	26.3	13.3	6.8
1982	100.0	52.6	27.5	13.4	6.5
1983	100.0	52.3	27.9	13.1	6.7
1984	100.0	50.5	28.5	13.7	7.4
1985e	---not available---				
			Counties		
1957	100.0	93.7	2.8	0.0	3.6
1967	100.0	92.1	4.5	0.3	3.1
1972	100.0	85.6	8.9	1.9	3.6
1977	100.0	81.2	12.4	2.4	3.9
1979	100.0	77.1	15.3	3.0	4.6
1981	100.0	76.4	16.5	2.9	4.2
1982	100.0	77.3	16.0	2.9	3.9
1983	100.0	77.8	15.6	2.8	3.8
1984	100.0	76.5	16.2	2.7	5.0
1985	---not available---				
			School Districts		
1957	100.0	98.6	0.1	0.2	1.2
1967	100.0	98.4	0.2	0.7	0.8
1972	100.0	98.1	0.4	0.7	0.9
1977	100.0	97.5	0.9	0.7	1.0
1979	100.0	96.7	1.2	0.8	1.3
1981	100.0	96.1	1.2	0.9	1.8
1982	100.0	96.8	1.2	1.0	1.0
1983	100.0	96.9	1.1	0.8	1.2
1984	100.0	96.9	1.1	0.8	2.0
1985	---not available---				
			Townships		
1957	100.0	93.6	2.1	0.4	3.9
1967	100.0	92.8	2.3	0.6	4.4
1972	100.0	93.5	2.2	0.9	3.4
1977	100.0	91.7	3.4	1.8	3.1
1979	100.0	90.7	3.8	1.8	3.7
1981	100.0	94.1	0.2	2.4	3.3
1982	100.0	93.7	0.2	2.5	3.6
1983	100.0	94.0	0.1	2.5	3.4
1984	100.0	93.4	0.1	2.3	6.2
1985	---not available---				
			Special Districts		
1957	100.0	100.0	0.0	0.0	0.0
1967	100.0	100.0	0.0	0.0	0.0
1972	100.0	94.9	5.1	0.0	0.0
1977	100.0	91.2	7.6	0.0	1.1
1979	100.0	89.6	9.3	0.0	1.1
1981	100.0	80.4	17.8	0.0	1.8
1982	100.0	78.9	19.4	0.0	1.7
1983	100.0	74.0	24.0	0.0	2.0
1984	100.0	76.4	21.9	0.0	1.7
1985	---not available---				

e--estimated

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finance in [year]. See preceding tables.

TABLE 33--PERCENTAGE DISTRIBUTION OF STATE-LOCAL GENERAL REVENUE, BY SOURCE, BY STATE AND REGION, 1984

	PERCENTAGE DISTRIBUTION BY SOURCE								EXHIBIT:	
	Federal Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.	Per Capita General Revenue	As a % of State Personal Income
U.S. Average	17.9%	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%	$2,299	19.9%
New England	19.3	24.3	10.9	12.8	4.6	10.8	4.0	13.2	2,347	18.2
Connecticut	14.9	27.5	17.5	3.6	5.2	14.3	4.0	13.0	2,427	16.4
Maine	22.6	21.7	13.4	11.1	2.2	11.9	3.6	13.6	2,042	20.9
Massachusetts	20.6	21.9	8.8	19.8	5.2	7.9	3.3	12.5	2,435	18.5
New Hampshire	18.5	36.4	0.0	1.2	5.4	16.7	4.5	17.2	1,829	15.5
Rhode Island	20.5	22.7	10.4	12.0	2.5	9.2	8.6	14.1	2,469	21.3
Vermont	24.9	21.3	6.6	10.8	1.9	14.6	5.1	14.8	2,304	23.3
Mideast	18.4	19.5	11.2	16.5	4.2	11.8	3.8	14.5	2,754	21.6
Delaware	17.6	7.2	0.0	21.4	2.7	19.8	6.6	24.7	2,737	21.9
Washington D.C.	42.5	13.5	10.1	16.3	0.0	8.8	1.8	7.1	4,735	30.1
Maryland	16.3	15.7	9.4	22.5	1.9	12.8	4.3	17.2	2,414	18.8
New Jersey	14.7	27.0	10.9	9.3	4.4	13.4	3.2	17.1	2,518	17.9
New York	18.7	19.7	12.2	18.7	4.6	9.3	3.9	12.8	3,298	25.5
Pennsylvania	18.5	16.3	10.8	14.2	4.6	15.9	4.0	15.5	2,112	18.5
Great Lakes	17.8	20.9	12.9	14.6	3.1	9.5	3.9	17.4	2,257	19.6
Illinois	18.7	23.0	14.1	11.5	2.2	12.1	4.9	13.6	2,234	18.0
Indiana	17.2	18.2	19.1	12.6	1.3	7.1	2.9	21.5	1,874	17.9
Michigan	18.2	22.9	9.5	15.5	5.4	6.7	3.5	18.3	2,625	22.9
Ohio	16.8	17.9	12.8	16.2	2.4	10.9	3.7	19.3	2,071	18.5
Wisconsin	17.2	20.6	11.7	18.5	3.3	8.8	3.6	16.3	2,472	21.8
Plains	17.1	17.8	13.1	12.9	2.2	11.2	5.6	20.0	2,244	19.9
Iowa	16.8	23.1	11.8	12.7	2.1	9.9	3.1	20.5	2,137	20.0
Kansas	15.0	21.4	11.3	10.6	2.6	11.7	6.5	20.8	2,189	18.0
Minnesota	15.8	15.9	10.3	19.0	2.5	10.6	6.2	19.7	2,927	24.7
Missouri	18.9	13.6	19.8	12.1	1.9	11.4	4.7	17.6	1,723	15.8
Nebraska	15.8	23.0	12.1	8.6	1.9	10.3	6.7	21.5	2,200	19.7
North Dakota	20.3	12.1	11.0	4.0	2.4	20.0	5.9	24.3	2,696	23.3
South Dakota	23.0	18.3	13.3	0.0	1.1	11.4	9.4	23.5	2,217	22.7
Southeast	19.1	13.2	16.0	8.6	2.6	14.7	4.7	21.1	1,862	18.5
Alabama	20.0	5.8	13.5	8.6	2.9	16.7	4.8	27.8	1,931	21.1
Arkansas	23.1	10.5	15.9	11.4	2.8	12.9	4.3	19.1	1,617	18.2
Florida	14.5	18.9	19.6	0.0	1.8	17.7	5.9	21.6	1,848	16.4
Georgia	20.8	14.2	14.4	12.5	2.7	9.6	3.8	22.0	2,012	19.7
Kentucky	22.5	9.8	11.5	13.1	3.6	16.0	5.0	18.5	1,767	18.8
Louisiana	18.2	7.5	18.6	4.1	2.7	17.5	5.5	25.8	2,210	21.6
Mississippi	23.2	10.8	18.9	5.7	2.4	11.7	2.8	24.6	1,761	21.8
North Carolina	19.7	13.1	12.1	16.5	3.4	13.5	3.0	18.6	1,750	18.1
South Carolina	19.3	13.8	13.9	13.8	2.8	12.0	5.1	19.4	1,744	19.2
Tennessee	23.4	12.7	22.9	0.7	2.9	13.4	4.6	19.4	1,669	17.6
Virginia	16.0	17.6	10.2	16.0	2.2	16.0	4.7	17.3	1,952	16.4
West Virginia	21.0	9.9	20.9	10.5	2.4	14.0	5.0	16.4	1,930	20.9
Southwest	14.5	17.8	15.4	2.6	0.7	19.6	6.6	22.7	2,035	18.3
Arizona	13.4	16.7	21.5	8.3	3.1	9.9	6.7	20.4	2,094	20.3
New Mexico	15.1	4.8	15.2	1.7	1.2	16.1	11.6	34.2	3,048	32.2
Oklahoma	16.3	9.8	13.2	9.8	1.5	22.8	6.9	19.7	2,028	18.5
Texas	14.2	21.6	14.7	0.0	0.0	21.4	5.9	22.3	1,935	16.8
Rocky Mountain	18.2	18.4	13.8	8.8	1.1	11.4	8.1	20.1	2,452	22.4
Colorado	15.6	19.0	18.0	10.3	1.2	8.7	6.5	20.7	2,342	18.6
Idaho	20.6	14.5	13.7	12.9	1.4	11.5	6.2	19.4	1,769	18.7
Montana	20.9	22.7	0.0	8.0	1.7	16.8	8.2	21.9	2,597	26.3
Utah	20.6	14.2	17.1	10.5	1.2	7.8	11.1	17.7	2,236	25.4
Wyoming	18.6	22.2	8.2	0.0	0.0	20.2	9.7	21.0	4,944	41.2
Far West 1/	18.2	15.9	17.1	12.4	4.0	9.4	5.7	17.3	2,508	19.8
California	18.7	15.2	16.8	14.2	4.9	8.1	5.2	16.9	2,541	19.5
Nevada	13.8	12.6	19.1	0.0	0.0	25.5	6.9	22.1	2,366	19.4
Oregon	19.2	23.1	0.0	18.4	2.2	9.7	10.8	16.6	2,470	23.1
Washington	15.7	16.7	29.4	0.0	0.0	13.8	5.2	19.3	2,368	19.7
Alaska	8.2	7.3	1.0	.0	5.1	25.9	24.9	27.6	11,993*	72.8
Hawaii	19.4	11.0	24.3	15.3	1.4	8.9	5.9	13.8	2,530	21.2

* Because much of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, per capita general revenue as well as general revenue expressed as a percentage of personal income overstates the actual tax burden borne by the residents of Alaska.

Note: For distribution of state only general revenue, local only general revenue, see following two tables. For distribution of general revenue by type of local government, see the state profiles section of this publication.

1/ Excluding Alaska and Hawaii

Source: Computations based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census for FY 1984.

TABLE 34--PERCENTAGE DISTRIBUTION OF STATE GOVERNMENT ONLY GENERAL REVENUE BY SOURCE, BY STATE AND REGION, 1984

	STATE General Revenue (millions)	Federal Aid	Intergov. Transfers from Local Gov'mts.	Property Tax Revenue	General Sales & Gr. Rcpts. Revenue	Individual Income Tax Revenue	Corporate Income Tax Revenue	All Other Taxes	Charges & Misc. Revenue
United States	$330,740.1	23.0%	1.6%	1.2%	18.9%	17.8%	4.7%	16.9%	15.9
New England	19,414.0	22.5	1.5	0.2	16.6	19.4	7.0	15.9	16.9
Connecticut	4,929.8	19.3	0.1	*	27.2	5.7	8.2	21.6	17.9
Maine	1,634.6	27.2	1.2	0.9	19.3	16.0	3.2	16.9	15.3
Massachusetts	9,266.0	21.7	2.3	*	13.5	30.1	7.9	11.5	13.0
New Hampshire	1,014.6	27.3	2.6	1.6	0.0	2.2	9.4	28.5	28.4
Rhode Island	1,682.7	24.0	1.0	0.4	14.7	16.9	3.5	12.6	26.9
Vermont	886.4	31.2	0.4	0.1	9.1	14.9	2.6	19.9	21.8
Mideast	69,239.5	23.4	4.6	0.5	14.0	22.6	5.0	16.1	13.8
Delaware	1,328.4	17.5	0.2	0.0	0.0	25.9	3.4	24.4	28.6
Maryland	6,547.6	20.9	0.5	1.8	15.1	24.6	3.0	15.8	18.3
New Jersey	11,942.0	19.5	1.2	0.4	17.2	14.8	7.0	20.5	19.4
New York	34,093.9	25.4	8.6	0.0	11.4	27.5	4.5	11.8	10.8
Pennsylvania	15,327.7	23.7	0.5	1.2	17.7	16.6	5.6	21.5	13.2
Great Lakes	56,619.7	22.9	1.2	1.2	19.2	21.6	5.1	13.7	15.1
Illinois	14,159.8	24.1	0.5	1.3	18.7	20.9	4.0	16.5	14.0
Indiana	6,519.4	21.8	0.3	0.3	30.2	18.6	2.0	10.9	15.9
Michigan	14,635.7	24.1	2.7	1.1	15.5	23.1	8.8	9.9	14.8
Ohio	13,370.0	21.5	1.1	0.9	19.5	18.6	3.9	16.9	17.6
Wisconsin	7,934.7	22.2	0.6	2.1	17.3	27.5	5.0	12.6	12.7
Plains	23,718.4	22.7	0.9	0.2	19.4	20.9	3.7	16.1	16.1
Iowa	3,712.2	22.9	1.0	0.0	19.8	21.2	3.6	15.8	15.7
Kansas	2,905.1	22.5	0.6	0.8	17.9	19.5	4.7	18.7	15.3
Minnesota	7,824.1	20.0	1.0	0.1	16.0	29.6	3.9	15.3	14.1
Missouri	5,065.3	24.8	0.4	0.1	26.2	17.8	3.3	12.8	14.6
Nebraska	1,922.3	24.1	1.8	0.1	19.5	15.8	3.5	16.7	18.5
North Dakota	1,391.0	22.7	1.0	0.1	14.7	5.3	3.1	25.9	27.2
South Dakota	898.4	32.2	0.8	0.0	19.9	0.0	2.0	18.0	27.1
Southeast	64,602.9	24.5	0.6	0.9	21.6	13.5	4.1	19.6	15.2
Alabama	5,318.9	23.9	0.8	1.1	13.8	11.7	4.2	20.0	24.5
Arkansas	2,626.7	28.6	0.2	0.2	21.4	16.5	4.0	16.5	12.6
Florida	10,322.4	19.9	0.5	1.4	38.6	0.0	3.5	27.5	08.6
Georgia	6,468.8	28.9	0.1	0.2	21.0	22.7	4.9	12.3	09.9
Kentucky	4,825.8	26.4	0.2	4.8	15.6	14.7	4.1	18.8	15.4
Louisiana	6,111.8	23.9	0.1	*	14.5	6.7	4.3	25.8	24.7
Mississippi	3,094.8	29.7	0.4	*	28.0	8.4	3.6	16.3	13.6
North Carolina	7,427.6	23.2	1.5	1.0	13.5	24.0	5.0	19.0	12.8
South Carolina	3,969.2	23.1	0.5	0.2	20.1	20.0	4.0	15.7	16.4
Tennessee	4,617.3	31.7	0.7	0.0	29.4	1.2	4.9	18.9	13.2
Virginia	7,034.9	20.6	1.1	0.4	11.8	25.0	3.5	17.0	20.6
West Virginia	2,784.7	24.4	0.2	*	28.3	14.2	3.3	15.8	13.8
Southwest	27,564.5	19.7	0.5	0.5	21.7	4.6	1.3	31.4	20.3
Arizona	3,761.5	15.9	2.2	3.4	30.3	14.0	5.2	14.1	14.9
New Mexico	2,943.5	16.9	1.1	0.5	19.6	2.5	1.8	22.3	35.3
Oklahoma	4,430.4	19.9	0.4	0.0	10.3	14.8	2.2	32.7	19.7
Texas	16,429.0	21.1	0.1	*	23.2	0.0	0.0	36.7	18.9
Rocky Mountain	10,154.2	26.4	0.5	1.7	17.1	15.2	1.9	17.3	19.9
Colorado	3,833.1	24.2	0.3	0.2	20.6	19.9	2.3	12.6	19.9
Idaho	1,202.8	25.9	0.9	*	20.1	18.9	2.1	16.0	16.1
Montana	1,223.7	30.0	0.8	3.2	0.0	13.9	2.9	27.7	21.5
Utah	2,325.4	27.8	0.7	*	22.8	16.6	1.9	10.2	20.0
Wyoming	1,569.2	27.1	0.4	7.8	11.3	0.0	0.0	32.0	21.4
Far West 1/	52,312.2	23.7	0.7	3.4	22.8	20.0	6.4	10.3	12.7
California	40,432.3	24.6	0.5	2.6	21.7	22.8	8.0	8.2	11.6
Nevada	1,262.7	19.7	0.6	2.6	32.6	0.0	0.0	33.1	11.4
Oregon	3,816.7	24.0	1.8	*	0.0	31.9	3.8	12.8	25.7
Washington	6,800.5	19.2	1.8	10.2	40.1	0.0	0.0	16.6	12.1
Alaska	5,025.0	8.2	0.1	2.6	0.0	.0	6.1	30.6	52.4
Hawaii	2,089.7	19.9	0.1	0.0	30.6	19.3	1.8	8.1	20.2

* Rounds to zero

1/ Excluding Alaska and Hawaii.

Source: Computations based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census for FY 1984.

TABLE 35--PERCENTAGE DISTRIBUTION OF LOCAL ONLY GENERAL REVENUE BY SOURCE, BY STATE AND REGION, 1984

	LOCAL General Revenue (millions)	Federal Aid	State Aid	Property Tax Revenue	General Sales & Gr. Rcpts. Revenue	Individual Income Tax Revenue	Corporate Income Tax Revenue	All Other Taxes	Charges & Misc. Revenue
United States	$323,235.5	6.5%	32.7%	28.6%	3.9%	1.8%	0.5%	3.4%	22.6%
New England	14,527.4	9.2	28.5	49.0	0.0	0.0	0.0	0.7	12.6
Connecticut	3,545.6	5.3	23.0	59.4	0.0	0.0	0.0	0.8	11.5
Maine	1,058.1	8.5	29.6	46.9	0.0	0.0	0.0	0.4	14.6
Massachusetts	7,592.9	11.7	33.3	40.7	0.0	0.0	0.0	0.7	13.6
New Hampshire	919.8	5.9	13.2	69.0	0.0	0.0	0.0	1.0	10.9
Rhode Island	963.2	8.8	26.4	55.4	0.0	0.0	0.0	0.6	8.8
Vermont	447.9	6.2	24.4	57.8	0.0	0.0	0.0	0.4	11.2
Mideast	74,514.0	7.3	30.7	30.3	4.8	5.2	2.0	3.8	15.9
Delaware	606.1	10.3	41.9	19.9	0.0	2.7	0.0	1.4	23.8
Dist. of Col.	2,949.7	42.5	n.a.	13.5	10.1	16.3	0.0	8.8	8.8
Maryland	5,593.8	6.2	28.8	27.4	0.0	13.4	0.0	5.5	18.7
New Jersey	10,844.1	4.3	34.3	46.7	0.0	0.0	0.0	0.9	13.8
New York	40,385.0	5.6	32.3	28.5	8.1	3.8	3.0	3.5	15.2
Pennsylvania	14,135.4	7.2	30.1	27.7	0.0	7.4	2.1	5.0	20.5
Great Lakes	54,765.8	6.7	30.7	34.7	2.2	2.8	0.0	2.1	20.8
Illinois	15,287.8	9.0	23.9	37.5	6.4	0.0	0.0	5.0	18.2
Indiana	5,972.9	5.9	36.3	31.1	0.0	1.3	0.0	0.4	25.0
Michigan	13,116.6	6.2	26.9	40.3	0.0	2.4	0.0	1.0	23.2
Ohio	13,534.2	6.4	33.2	28.7	1.8	8.3	0.0	1.3	20.3
Wisconsin	6,854.3	3.8	43.2	33.0	0.0	0.0	0.0	0.5	19.5
Plains	22,816.8	5.7	30.7	30.6	2.4	0.6	0.0	2.6	27.4
Iowa	3,807.4	5.2	33.2	37.7	0.0	0.0	0.0	0.7	23.2
Kansas	3,206.8	4.7	23.6	34.8	2.7	0.0	0.0	2.5	31.7
Minnesota	7,273.2	5.0	39.0	26.6	*	0.0	0.0	1.2	28.2
Missouri	4,828.2	7.7	25.7	24.1	7.9	2.8	0.0	7.0	24.8
Nebraska	2,070.1	4.7	20.6	39.2	2.6	0.0	0.0	2.1	30.8
North Dakota	801.3	7.6	41.1	27.8	0.0	0.0	0.0	1.1	22.4
South Dakota	829.9	8.6	18.8	34.6	3.5	0.0	0.0	1.9	32.6
Southeast	58,711.1	6.7	32.7	22.4	4.5	0.3	0.1	4.5	28.8
Alabama	3,611.3	7.5	32.8	10.7	8.4	1.0	0.0	6.1	33.5
Arkansas	1,911.7	6.5	38.5	20.7	2.2	0.0	0.0	2.9	29.2
Florida	14,477.3	6.1	30.9	25.5	0.0	0.0	0.0	5.2	32.3
Georgia	7,119.8	8.1	25.8	23.2	4.6	0.0	0.0	4.7	33.6
Kentucky	3,000.3	6.8	41.3	13.9	0.0	5.1	1.3	4.9	26.7
Louisiana	5,433.0	6.2	30.9	13.6	17.5	0.0	0.0	2.8	29.0
Mississippi	2,541.8	5.5	41.3	19.3	0.0	0.0	.0	1.2	32.7
North Carolina	5,929.8	6.9	41.4	22.6	5.2	0.0	0.0	0.8	23.1
South Carolina	2,693.9	7.1	33.0	29.1	0.0	0.0	0.0	2.5	28.3
Tennessee	4,376.9	8.7	24.9	22.9	10.2	0.0	0.0	4.2	29.1
Virginia	5,933.5	5.3	31.8	32.1	4.8	0.0	0.0	9.5	16.5
West Virginia	1,681.8	6.5	41.4	22.1	0.0	0.0	0.0	5.2	24.8
Southwest	30,062.3	5.2	30.4	28.2	4.9	0.0	0.0	2.7	28.6
Arizona	4,310.0	6.0	37.0	21.8	5.4	0.0	0.0	2.4	27.4
New Mexico	2,371.2	6.6	39.7	8.3	3.5	0.0	0.0	1.8	40.1
Oklahoma	3,517.0	6.0	35.3	18.7	12.1	0.0	0.0	2.2	25.7
Texas	19,864.1	4.7	26.9	33.6	3.7	0.0	0.0	2.9	28.2
Rocky Mountain	10,424.5	5.0	28.3	29.5	6.6	0.0	0.0	2.4	28.2
Colorado	4,847.9	4.8	25.3	29.1	11.4	0.0	0.0	3.4	26.0
Idaho	963.0	5.5	39.9	26.6	0.0	0.0	0.0	1.2	26.8
Montana	1,198.6	6.6	22.7	37.2	0.0	0.0	0.0	1.7	31.8
Utah	1,991.9	5.7	30.5	26.2	5.1	0.0	0.0	2.6	29.9
Wyoming	1,423.1	3.1	32.3	30.8	2.2	0.0	0.0	0.6	31.0
Far West 1/	55,019.8	5.4	41.4	21.1	4.4	0.0	0.0	4.6	23.1
California	43,592.4	5.1	43.0	20.3	4.9	0.0	0.0	4.4	22.3
Nevada	1,405.7	3.6	36.0	17.0	0.0	0.0	0.0	9.4	34.0
Oregon	3,915.5	9.0	27.1	39.0	0.0	0.0	0.0	4.0	20.9
Washington	6,106.2	5.1	40.7	16.8	4.9	0.0	0.0	4.8	27.7
Alaska	1,812.4	4.6	46.2	16.9	3.2	0.0	0.0	0.8	28.3
Hawaii	581.3	16.3	6.7	49.7	0.0	0.0	0.0	11.3	16.0

* Rounds to zero.

1/ Excluding Alaska and Hawaii.

Source: Computations based on ACIR Government Finance Spreadsheet Diskettes derived from data tape supplied by U.S. Bureau of the Census for FY 1984.

TABLE 36--PER CAPITA STATE-LOCAL TAX COLLECTIONS, BY STATE AND REGION, SELECTED YEARS 1953-84 (Indexed to the U.S. Average)

State and Region	1984 Per Capita Taxes	1984 Indexed to U.S. Average	1983	1982	1980	1975	1965	1953
U.S. Average 4/	$1,356	100	$1,214	$1,148	$987	$664	$264	$132
New England	1,488	110	110	109	98	99	100	105
Connecticut	1,655	122	118	114	108	105	110	107
Maine	1,229	91	89	88	87	86	88	97
Massachusetts	1,549	114	117	117	126	123	114	127
New Hampshire	1,092	81	78	78	75	79	84	97
Rhode Island	1,403	103	107	105	101	97	100	98
Vermont	1,271	94	94	95	91	105	105	104
Mideast 1/	1,743	129	127	126	122	116	110	100
Delaware	1,400	103	105	105	107	109	114	76
Dist. of Col.	2,300	170	176	169	149	114	109	100
Maryland	1,503	111	111	110	112	110	99	92
New Jersey	1,637	121	120	117	115	109	102	108
New York	2,130	157	156	155	151	154	141	140
Pennsylvania	1,309	97	96	97	99	96	93	86
Great Lakes	1,377	102	100	97	97	98	102	103
Illinois	1,405	104	103	104	110	110	101	102
Indiana	1,093	81	75	77	75	87	97	98
Michigan	1,575	116	113	109	109	103	110	111
Ohio	1,246	92	91	85	82	80	85	86
Wisconsin	1,556	115	117	108	107	108	117	118
Plains	1,286	95	95	92	92	91	96	102
Iowa	1,273	94	96	99	98	96	105	111
Kansas	1,260	93	93	91	94	90	103	111
Minnesota	1,706	126	121	111	114	114	113	114
Missouri	1,012	75	77	73	77	79	84	78
Nebraska	1,232	91	94	90	98	87	83	94
North Dakota	1,334	98	91	96	86	92	94	105
South Dakota	978	72	75	80	80	82	91	105
Southeast	1,027	76	76	76	74	73	70	71
Alabama	916	68	66	66	66	62	64	57
Arkansas	866	64	64	63	66	61	60	60
Florida	1,073	79	80	77	77	78	88	102
Georgia	1,073	79	80	80	78	77	72	72
Kentucky	955	70	73	74	75	75	66	59
Louisiana	1,114	82	87	93	85	85	84	101
Mississippi	871	64	63	65	65	67	64	62
North Carolina	1,027	76	75	75	76	73	71	72
South Carolina	981	72	72	72	72	67	61	73
Tennessee	878	65	66	66	66	68	67	66
Virginia	1,210	89	90	87	87	85	71	68
West Virginia	1,113	82	80	83	81	80	73	66
Southwest	1,143	84	87	90	89	83	88	92
Arizona	1,246	92	88	88	102	99	101	102
New Mexico	1,194	88	86	95	89	83	92	89
Oklahoma	1,159	85	93	100	84	73	82	100
Texas	1,115	82	85	88	82	78	78	77
Rocky Mountain	1,314	97	97	100	101	90	101	108
Colorado	1,339	99	96	98	100	95	111	117
Idaho	953	70	72	73	76	80	93	104
Montana	1,275	94	97	105	101	92	100	102
Utah	1,133	84	79	83	85	76	97	95
Wyoming 2/	2,504	185	201	208	142	105	105	123
Far West 3/	1,473	109	109	111	104	111	119	125
California	1,503	111	110	114	119	131	137	136
Nevada	1,353	100	100	100	98	116	122	135
Oregon	1,321	97	101	97	99	96	106	112
Washington	1,416	104	108	99	100	102	111	118
Alaska	4,704	347	404	559	424	127	95	77
Hawaii	1,543	114	120	121	129	128	113	102

Note: Regional collections for 1953-1980 are unweighted averages. 1981-84 figures are weighted averages.

1/ Excluding Washington, D.C.

2/ Because much of Alaska's tax revenue is derived from the taxation of oil and mineral production and the income of oil companies, per capita tax collections greatly overstate the actual tax burden borne by the residents of Alaska. To a lesser extent, this is true of other states deriving revenue from severance taxes (such as Wyoming).

3/ Excluding Alaska and Hawaii.

4/ Estimated, based on the U.S. average change between 1953 and 1957 (the earliest year readily available).

Sources: Computations based on ACIR Government Finance Spreadsheet Diskettes derived from 1984 data tape supplied by Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 37.1--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1953-84

1. Tax Revenue as a Percent of Personal Income.

State and Region	1984	1983	1982	1981	1978	1975	1965	1953
United States	11.71%	11.05%	10.96%	11.29%	12.75%	12.29%	10.45%	7.58%
New England	11.52	11.22	11.27	11.82	13.49	12.79	9.97	7.90
Connecticut	11.17	10.38	10.22	10.20	11.64	10.82	9.08	6.06
Maine	12.59	12.10	11.98	11.89	13.29	12.59	10.98	8.95
Massachusetts	11.74	11.76	11.95	13.28	15.11	14.20	10.21	8.77
New Hampshire	9.26	8.93	9.05	8.68	10.51	10.75	9.51	8.28
Rhode Island	12.10	12.03	11.97	11.53	12.52	11.94	10.19	7.02
Vermont	12.86	12.18	12.36	12.58	14.48	15.46	12.72	9.62
Mideast 1/	13.68	12.84	12.86	13.11	14.50	13.94	10.54	7.46
Delaware	11.18	10.92	10.97	10.84	12.28	11.66	8.98	4.21
Dist. of Col.	14.61	14.46	14.17	14.69	13.63	10.67	8.09	5.90
Maryland	11.68	11.13	10.94	11.24	13.02	12.26	9.34	6.33
New Jersey	11.67	11.17	10.98	11.21	12.42	11.59	9.07	6.59
New York	16.46	15.35	15.57	15.84	17.19	16.65	11.87	8.79
Pennsylvania	11.44	10.70	10.70	10.92	12.25	11.68	9.47	6.17
Great Lakes	11.98	10.96	10.44	10.59	11.60	11.35	9.73	6.78
Illinois	11.35	10.41	10.29	11.05	11.80	11.73	8.89	6.37
Indiana	10.47	9.05	9.00	9.23	10.29	11.15	10.24	7.08
Michigan	13.75	12.45	11.64	11.57	12.67	11.66	10.67	7.31
Ohio	11.12	10.26	9.47	9.20	9.93	9.69	8.64	5.87
Wisconsin	13.75	13.18	12.23	12.24	14.16	13.83	12.55	8.91
Plains	11.41	10.74	10.12	10.45	11.77	11.73	10.83	8.25
Iowa	11.91	10.85	10.51	11.08	11.62	12.14	11.63	9.22
Kansas	10.34	9.66	9.44	10.03	11.29	10.86	11.70	8.71
Minnesota	14.39	13.22	11.96	12.00	14.16	13.94	12.72	9.38
Missouri	9.30	9.19	8.59	8.77	9.94	10.35	8.74	6.14
Nebraska	11.05	10.81	10.10	10.37	12.15	10.96	9.34	7.69
North Dakota	11.53	10.27	10.25	11.24	11.63	10.95	11.77	11.27
South Dakota	10.02	9.58	9.93	10.85	11.48	11.60	12.60	10.79
Southeast	10.19	9.81	9.70	10.12	11.01	10.70	10.04	7.86
Alabama	9.99	9.36	9.16	9.85	10.21	9.94	9.74	7.00
Arkansas	9.74	9.23	8.90	9.32	10.18	9.90	9.77	7.92
Florida	9.51	9.04	8.71	9.34	10.64	9.94	10.53	9.20
Georgia	10.53	10.32	10.30	10.55	11.26	10.79	9.96	7.67
Kentucky	10.18	10.07	9.97	10.32	11.26	11.32	9.62	6.47
Louisiana	10.91	10.45	11.03	11.54	12.25	12.99	12.05	10.43
Mississippi	10.80	10.03	10.07	10.78	11.77	11.84	11.85	9.37
North Carolina	10.64	10.18	10.11	10.29	10.93	10.58	9.97	8.25
South Carolina	10.79	10.53	10.20	10.66	11.09	10.46	9.67	8.61
Tennessee	9.26	9.09	9.00	9.56	10.74	10.04	9.71	7.32
Virginia	10.14	9.97	9.72	10.05	11.05	10.67	8.55	6.09
West Virginia	12.07	11.18	11.47	10.71	11.29	12.27	9.85	6.81
Southwest	10.25	9.73	10.02	10.56	11.15	11.06	10.16	7.34
Arizona	12.05	10.84	10.45	11.49	14.28	13.26	12.15	8.50
New Mexico	12.60	11.66	12.82	14.02	13.26	13.54	12.16	8.66
Oklahoma	10.57	10.26	11.12	11.05	10.66	10.53	10.44	9.07
Texas	9.71	9.30	9.52	10.04	10.55	10.56	9.60	6.68
Rocky Mountain	12.02	11.25	11.49	11.25	12.91	11.78	11.61	8.60
Colorado	10.62	9.77	10.13	10.20	12.55	11.61	11.40	8.93
Idaho	10.10	9.93	9.53	10.01	12.00	11.02	12.14	9.00
Montana	12.93	12.55	13.12	12.87	13.76	12.57	11.78	7.62
Utah	12.86	11.30	11.50	11.89	12.66	11.63	11.78	8.44
Wyoming 2/	20.89	20.23	19.98	15.53	15.95	13.43	11.28	8.73
Far West 3/	11.61	10.97	10.99	11.30	15.13	14.07	11.79	8.34
California	11.54	10.83	11.12	11.49	15.80	14.59	11.98	8.41
Nevada	11.11	10.25	10.14	10.26	13.10	13.23	10.69	7.93
Oregon	12.35	11.95	11.08	11.85	12.80	12.13	10.94	8.24
Washington	11.76	11.44	10.28	10.04	12.73	12.06	11.18	8.07
Alaska 2/	28.55	33.03	45.42	50.02	17.49	21.45	8.11	5.03 4/
Hawaii	12.93	12.87	12.75	13.75	14.02	14.44	11.72	8.23 4/

1/ Excluding the District of Columbia.

2/ Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures for the state of Alaska greatly overstate the actual tax burden borne by the residents of Alaska. To a lesser extent, this true of other states deriving revenue from severance taxes (such as Wyoming).

3/ Excluding Alaska and Hawaii

4/ Estimated, based on the U.S. average change between 1953 and 1957 (the earliest year readily available).

Sources: Computations based on ACIR Government Finance Spreadsheet Diskettes derived from 1984 data tape supplied by Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 37.2--STATE AND LOCAL TAX REVENUE IN RELATION TO STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS, 1953-1984

2. State Index Number Related to U.S. Average (U.S. = 100.0)

State and Region	1984	1983	1982	1981	1978	1975	1965	1953
United States	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
New England	98.4	101.5	102.8	104.7	105.8	104.1	95.4	104.2
Connecticut	95.4	93.9	93.2	90.3	91.3	88.0	86.9	79.9
Maine	107.5	109.4	109.3	105.3	104.2	102.4	105.1	118.1
Massachusetts	100.3	106.3	109.0	117.6	118.5	115.5	97.7	115.7
New Hampshire	79.1	80.8	82.6	76.9	82.4	87.5	91.0	109.2
Rhode Island	103.3	108.8	109.2	102.1	98.2	97.2	97.5	92.6
Vermont	109.8	110.2	112.7	111.5	113.6	125.8	121.7	126.9
Mideast 1/	116.8	116.2	117.3	116.1	113.7	113.4	100.9	98.4
Delaware	95.5	98.8	100.1	96.0	96.3	94.9	85.9	55.5
Dist. of Col.	124.7	130.8	129.3	130.1	106.9	86.8	77.4	77.8
Maryland	99.8	100.7	99.8	99.6	102.1	99.8	89.4	83.5
New Jersey	99.6	101.1	100.2	99.3	97.4	94.3	86.8	86.9
New York	140.6	138.8	142.0	140.4	134.8	135.5	113.6	116.0
Pennsylvania	97.7	96.8	97.6	96.8	96.1	95.0	90.6	81.4
Great Lakes	102.3	99.2	95.2	93.8	91.0	92.4	93.1	89.4
Illinois	96.9	94.2	93.9	97.9	92.5	95.4	85.1	84.0
Indiana	89.4	81.9	82.1	81.8	80.7	90.7	98.0	93.4
Michigan	117.4	112.6	106.2	102.5	99.4	94.9	102.1	96.4
Ohio	94.9	92.8	86.4	81.5	77.9	78.8	82.7	77.4
Wisconsin	117.4	119.3	111.6	108.5	111.1	112.5	120.1	117.5
Plains	97.5	97.1	92.4	92.6	92.3	95.4	103.6	108.8
Iowa	101.7	98.2	95.9	98.2	91.1	98.8	111.3	121.6
Kansas	88.3	87.4	86.1	88.9	88.5	88.4	112.0	114.9
Minnesota	122.8	119.6	109.1	106.3	111.1	113.4	121.7	123.7
Missouri	79.4	83.1	78.4	77.7	78.0	84.2	83.6	81.0
Nebraska	94.3	97.8	92.1	91.9	95.3	89.2	89.4	101.5
North Dakota	98.5	92.9	93.6	99.6	91.2	89.1	112.6	148.7
South Dakota	85.6	86.7	90.6	96.2	90.0	94.4	120.6	142.3
Southeast	87.0	88.7	88.5	89.7	86.4	87.1	96.1	103.7
Alabama	85.3	84.7	83.5	87.3	80.1	80.9	93.2	92.3
Arkansas	83.2	83.5	81.2	82.5	79.8	80.6	93.5	104.5
Florida	81.2	81.8	79.4	82.8	83.5	80.9	100.8	121.4
Georgia	89.9	93.4	94.0	93.5	88.3	87.8	95.3	101.2
Kentucky	87.0	91.1	90.9	91.5	88.3	92.1	92.1	85.4
Louisiana	93.2	94.5	100.6	102.3	96.1	105.7	115.3	137.6
Mississippi	92.2	90.8	91.9	95.5	92.3	96.3	113.4	123.6
North Carolina	90.8	92.1	92.2	91.2	85.7	86.1	95.4	108.8
South Carolina	92.1	95.2	93.1	94.5	87.0	85.1	92.5	113.6
Tennessee	79.0	82.3	82.1	84.7	84.2	81.7	92.9	96.6
Virginia	86.6	90.2	88.7	89.0	86.7	86.8	81.8	80.3
West Virginia	103.1	101.1	104.7	94.9	88.5	99.8	94.3	89.8
Southwest	87.5	88.1	91.4	93.6	87.5	90.0	97.2	96.8
Arizona	102.9	98.0	95.4	101.8	112.0	107.9	116.3	112.1
New Mexico	107.6	105.5	117.0	124.2	104.0	110.2	116.4	114.2
Oklahoma	90.2	92.8	101.4	97.9	83.6	85.7	99.9	119.7
Texas	82.9	84.2	86.9	89.0	82.7	85.9	91.9	88.1
Rocky Mountain	102.6	101.7	104.9	99.7	101.3	95.9	111.1	113.5
Colorado	90.7	88.4	92.4	90.3	98.4	94.5	109.1	117.8
Idaho	86.2	89.8	87.0	88.7	94.1	89.7	116.2	118.7
Montana	110.4	113.6	119.7	114.0	107.9	102.3	112.7	100.5
Utah	109.8	102.2	104.9	105.3	99.3	94.6	112.7	111.3
Wyoming 2/	178.4	183.0	182.2	137.6	125.1	109.3	107.9	115.2
Far West 3/	99.1	99.2	100.2	100.1	118.7	114.5	112.8	110.0
California	98.5	98.0	101.4	101.8	123.9	118.7	114.6	110.9
Nevada	94.9	92.7	92.5	90.9	102.7	107.6	102.3	104.6
Oregon	105.5	108.1	101.1	105.0	100.4	98.7	104.7	108.7
Washington	100.4	103.5	93.8	89.0	99.8	98.1	107.0	106.5
Alaska 2/	243.8	298.8	414.4	443.1	137.2	101.3	77.6	66.4
Hawaii	110.4	116.5	116.3	121.8	110.0	117.5	112.2	108.6

1/ Excluding the District of Columbia.

2/ Because most of Alaska's revenue is derived from the taxation of oil production and the income of oil companies, the recent figures for the state of Alaska greatly overstate the actual tax burden borne by the residents of Alaska. To a lesser extent, this true of other states deriving revenue from severance taxes (such as Wyoming).

3/ Excluding Alaska and Hawaii.

Sources: Computations based on ACIR Government Finance Spreadsheet Diskettes derived from 1984 data tape supplied by Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 38--STATE GOVERNMENT PERCENTAGE OF STATE AND LOCAL TAX REVENUE, BY STATE AND REGION, SELECTED YEARS 1959-84

State	1984	1983	1982	1981	1975	1971	1967	1963	1959
United States	61.5	60.5%	61.4%	61.6%	56.7%	54.2%	52.1%	49.9%	48.9%
New England	61.4	59.2	59.0	55.8					
Connecticut	59.1	56.4	56.9	55.7	49.1	48.4	48.1	47.0	44.9
Maine	64.8	62.9	63.5	63.5	61.0	55.5	51.4	48.5	50.0
Massachusetts	65.0	62.8	61.9	56.1	46.8	47.4	47.7	40.6	41.6
New Hampshire	39.7	36.1	38.2	36.7	40.1	41.4	37.5	36.5	38.1
Rhode Island	60.0	58.7	58.3	58.8	58.5	60.8	53.7	51.4	50.7
Vermont	61.3	59.9	58.8	58.3	56.8	62.2	61.3	55.0	49.6
Mideast 1/	54.0	53.8	54.3	54.1					
Delaware	83.1	82.9	82.4	82.3	79.9	79.7	78.8	79.8	80.1
Maryland	60.4	59.7	59.5	59.5	58.0	56.8	53.6	56.0	55.7
New Jersey	58.0	56.3	56.0	55.6	39.6	41.2	37.7	29.5	28.4
New York	49.8	48.5	49.1	48.6	48.1	49.3	48.3	43.3	38.0
Pennsylvania	61.6	60.6	61.8	62.0	62.9	58.6	54.3	53.2	50.3
Great Lakes	60.1	56.9	57.3	58.1					
Illinois	53.8	51.5	54.3	55.0	54.2	54.6	44.6	42.2	41.3
Indiana	67.3	64.4	63.7	61.9	60.2	49.7	50.0	44.0	48.6
Michigan	59.9	56.5	55.3	57.8	55.8	57.5	55.2	54.4	51.5
Ohio	59.6	57.0	55.4	55.6	52.9	45.1	44.4	44.7	46.2
Wisconsin	69.0	63.5	66.4	67.2	64.6	59.4	62.0	51.3	48.5
Plains	63.3	61.6	61.8	61.3					
Iowa	60.5	59.2	60.6	60.6	58.0	49.8	50.1	43.1	47.4
Kansas	58.3	57.2	57.0	58.7	56.7	49.2	49.6	43.2	44.0
Minnesota	71.5	70.7	72.3	70.8	68.3	56.8	51.6	47.2	45.7
Missouri	60.2	57.1	55.8	55.2	52.3	49.9	51.3	48.7	47.4
Nebraska	54.0	53.9	52.3	52.6	47.6	45.1	34.9	34.0	37.2
North Dakota	74.8	70.3	72.1	70.1	67.7	54.2	50.8	49.2	50.3
South Dakota	51.9	50.8	51.9	50.7	46.2	41.7	43.1	40.9	40.2
Southeast	67.3	66.6	67.4	68.3					
Alabama	74.0	73.3	73.9	74.7	74.1	74.0	71.0	69.2	69.4
Arkansas	75.8	74.6	75.8	76.6	76.1	72.6	72.5	68.8	70.2
Florida	62.3	60.2	60.3	64.1	64.1	60.1	53.2	52.8	56.3
Georgia	63.1	62.8	63.5	64.7	61.9	63.9	65.8	64.8	65.9
Kentucky	78.7	78.9	79.6	78.9	76.1	73.2	68.5	68.4	61.8
Louisiana	63.0	65.0	67.5	68.2	71.2	70.7	72.3	73.8	74.4
Mississippi	76.9	77.3	77.2	77.9	76.2	73.7	66.6	65.6	68.5
North Carolina	73.2	72.7	72.8	72.4	71.8	74.9	74.6	74.1	72.0
South Carolina	73.7	73.7	74.5	75.3	76.2	76.6	77.2	75.0	73.8
Tennessee	60.6	59.6	60.5	57.7	61.0	61.0	62.4	62.3	64.2
Virginia	59.6	58.5	58.7	59.9	59.5	59.2	58.5	58.8	54.9
West Virginia	78.9	77.0	78.9	77.8	77.3	74.5	70.0	69.9	67.6
Southwest	60.4	60.6	63.7	63.9					
Arizona	66.4	65.3	64.4	64.9	64.1	61.1	57.3	55.7	56.3
New Mexico	81.0	80.1	82.4	82.3	82.7	78.9	74.5	72.9	74.2
Oklahoma	69.7	70.8	74.1	73.1	67.6	64.1	62.2	67.1	66.8
Texas	55.1	55.6	59.2	59.8	57.7	55.9	53.6	53.9	50.2
Rocky Mountain	57.4	55.3	57.2	56.0					
Colorado	50.1	47.9	49.2	48.8	54.2	50.2	49.0	46.6	49.0
Idaho	72.0	71.7	71.4	70.3	68.8	64.0	62.5	53.1	50.3
Montana	55.5	53.3	54.8	53.7	50.8	45.3	44.1	43.7	42.1
Utah	63.9	62.5	64.3	63.8	65.4	63.1	59.5	56.7	54.6
Wyoming	62.6	58.6	63.7	58.6	59.2	56.7	47.9	52.3	52.7
Far West 2/	66.5	66.5	67.0	67.9					
California	66.5	66.1	67.2	68.7	52.0	46.5	43.8	45.7	46.8
Nevada	69.8	72.0	73.5	58.4	58.5	58.7	51.5	59.1	56.5
Oregon	52.4	54.5	52.5	55.2	54.6	49.4	51.4	50.2	48.9
Washington	73.7	74.6	72.9	72.9	64.9	67.0	70.6	68.4	69.1
Alaska	83.9	87.0	90.3	90.2	68.4	69.9	68.5	69.8	71.0
Hawaii	77.9	77.2	77.2	81.0	78.1	76.4	73.2	74.8	81.7

Note: Regional and U.S. averages are weighted.

1/ Excluding Washington, D.C.
2/ Excluding Alaska and Hawaii.

Sources: Computations based on ACIR Government Finance Spreadsheet Diskettes derived from 1984 data tape supplied by Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 39--STATE PERSONAL INCOME TAX RECEIPTS IN RELATION TO SELECTED FEDERAL, STATE, AND LOCAL REVENUE ITEMS, SELECTED YEARS 1953-1985

		State Personal Income Tax Receipts as a Percent of --				
			State Tax Collections			
Fiscal Year	State Personal Income Tax Receipts ($000,000)	Federal Personal Income Tax Receipts	Total State Collections	General Sales and Gross Receipts	Corporation Income Tax Receipts	Local Property Tax Receipts
1953	$ 969 1/	3.2%	9.2%	39.8%	119.6%	10.8%
1963	2,956	6.2	13.4	53.4	196.4	15.4
1968	6,231	9.1	17.1	59.7	247.5	23.2
1971	10,153	11.8	19.7	65.6	296.5	27.6
1974	17,078	14.4	23.0	75.5	283.9	36.8
1975	18,819	15.4	23.5	75.9	283.3	37.6
1976	21,448	16.3	24.0	78.5	294.9	39.1
1977	25,493	16.3	25.2	82.5	277.9	42.3
1978	29,105	16.1	25.7	82.5	271.0	45.4
1979	32,622	15.0	26.1	82.6	269.0	52.2
1980	37,089	15.2	27.1	85.9	278.4	56.5
1981	40,895	14.3	27.3	88.1	289.2	56.8
1982	45,708	15.3	28.1	90.8	326.3	58.0
1983	49,789	17.2	29.0	92.8	378.5	57.9
1984	58,942	19.9	30.0	94.2	380.0	63.7
1985e	64,000	19.3	29.9	92.8	355.6	64.6

e--estimated

1/ Includes corporation income tax for three states -- Alabama, Louisiana, and Missouri.

Source: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], Table 4.

TABLE 40--LOCAL TAX COLLECTIONS, BY MAJOR SOURCE, SELECTED YEARS 1902-1985

Fiscal Year	Total Tax Collections	Property Taxes	Sales and Gross Receipts Taxes: General	Sales and Gross Receipts Taxes: Selective	Income Taxes	All Other Taxes
			Amount (In Millions)			
1902	$ 704	$ 624	$ --	$ --	$ --	$ 80
1913	1,308	1,192	--	3	--	113
1922	3,069	2,973	--	20	--	76
1927	4,479	4,360	--	25	--	94
1932	4,274	4,159	--	26	--	89
1936	4,083	3,865	40 2/	50 2/	--	128
1940	4,497	4,170	55 2/	75 2/	18	179
1944	4,703	4,361	60 2/	76 2/	26	180
1948	6,599	5,850	210 2/	190 2/	44	305
1952	9,466	8,282	369	258	85	473
1956	12,992	11,282	546	343	164	657
1960	18,081	15,798	875	464	254	692
1964	23,542	20,519	1,170	635	376	841
1968	31,171	26,835	1,204	728	1,077	1,327
1972	49,739	41,620	2,727	1,541	1,230	1,621
1976	67,557	54,884	4,711	2,445	3,127	2,390
1977	74,852	60,267	5,472	2,807	3,754	2,552
1978	80,381	64,058	6,193	3,133	4,071	2,926
1979	80,606	62,453	7,053	3,526	4,309	3,264
1981	94,776	72,020	9,229	3,991	5,531	4,005
1982	103,641	78,805	10,240	4,596	6,105	4,922
1983	113,145	85,973	11,250	5,102	6,445	4,375
1984	123,399	92,595	12,648	5,648	7,215	5,293
1985e	132,000	99,000	14,000	7,000	7,000	5,000
			Percentage Distribution			
1902	100.0%	86.6%	--	--	--	11.4%
1913	100.0	91.1	--	0.2%	--	8.6
1922	100.0	96.9	--	0.7	--	2.5
1927	100.0	97.3	--	0.6	--	2.1
1932	100.0	97.3	--	0.6	--	2.1
1936	100.0	94.7	1.0%	1.2	--	3.1
1940	100.0	92.7	1.2	1.7	0.4%	4.0
1944	100.0	92.7	1.3	1.6	0.6	3.8
1948	100.0	88.6	3.2	2.9	0.7	4.6
1952	100.0	87.5	3.9	2.7	0.9	5.0
1956	100.0	86.8	4.2	2.6	1.3	5.1
1960	100.0	87.4	4.8	2.6	1.4	3.8
1964	100.0	87.2	5.0	2.7	1.6	3.6
1968	100.0	86.1	3.9	2.3	3.5	4.3
1972	100.0	83.7	5.5	3.1	4.5	3.3
1976	100.0	81.2	7.0	3.6	4.6	3.5
1977	100.0	80.5	7.3	3.8	5.0	3.4
1978	100.0	79.7	7.7	3.9	5.1	3.6
1979	100.0	77.5	8.7	4.4	5.3	4.0
1981	100.0	76.0	9.7	4.2	5.8	4.2
1982	100.0	76.0	9.9	4.4	5.9	4.7
1983	100.0	76.0	9.9	4.5	5.7	3.9
1984	100.0	75.0	10.2	4.6	5.8	4.3
1985e	100.0	75.0	10.6	5.3	5.3	3.9

e--estimated

1/ Individual and corporation income taxes. For 1984, the local individual income tax revenues were $5,680 million and the corporation income tax revenues were $1,535 million. Nearly all of the local corporation income taxes are raised by two localities: New York and Washington, D.C.

2/ The distribution of sales and gross receipts taxes between "General" and "Selective" for the years 1936-1948 are estimated.

Sources: ACIR staff computations based on U.S. Bureau of the Census, Governmental Finances in [year], (Table 4 in 1983-84 edition). 1985 estimates based upon U.S. Bureau of the Census, Quarterly Summary of State and Local Tax Revenue, October 1985.

TABLE 41--PROPERTY TAX AS A PERCENTAGE OF TOTAL STATE-LOCAL TAXES, BY STATE AND REGION, SELECTED YEARS, 1942-84

State and Region	1984	1983	1982	1981	1977	1972	1967	1962	1957	1942
United States	30.1%	31.4%	30.8%	30.7%	35.6%	39.1%	42.7%	45.9%	44.6% 2/	53.2% 2/
New England	38.3	40.4	40.7	44.0	45.9	48.1	50.2	53.9	52.7	60.2
Connecticut	40.3	43.1	42.7	43.8	46.6	49.4	52.0	53.6	50.0	57.5
Maine	36.0	37.8	37.5	37.7	36.1	45.0	48.5	52.8	50.0	62.7
Massachusetts	34.4	36.7	37.7	43.6	49.1	51.2	51.8	60.6	58.0	67.2
New Hampshire	61.0	63.5	61.8	63.4	61.8	60.4	63.4	63.6	62.8	60.5
Rhode Island	40.0	41.5	42.0	41.5	41.2	39.5	45.6	47.8	50.4	62.6
Vermont	38.5	39.7	41.0	41.5	40.8	42.9	40.1	45.2	45.0	50.4
Mideast	30.7	32.2	32.0	32.1	30.1	33.6	37.5	40.5	41.4	54.6
Delaware	14.1	14.7	15.2	15.3	16.2	17.3	19.9	20.5	23.9	28.6
Dist. of Col.	27.7	27.6	27.6	24.8	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	25.3	26.2	26.7	26.3	29.8	32.3	41.2	41.7	42.5	57.7
New Jersey	41.5	43.6	43.7	44.2	50.3	57.1	56.9	64.7	64.0	75.3
New York	30.5	32.2	32.1	32.4	35.8	36.6	39.4	44.4	47.7	58.4
Pennsylvania	26.3	26.9	26.1	25.7	26.1	27.3	33.6	34.7	33.4	51.1
Great Lakes	34.3	37.2	36.8	36.0	37.0	44.2	46.9	53.2	50.5	53.4
Illinois	36.6	38.0	35.6	34.4	37.0	41.6	48.9	53.4	51.7	55.5
Indiana	31.3	34.6	35.4	37.3	37.2	51.2	48.4	56.2	54.9	55.1
Michigan	38.1	41.6	42.5	40.7	37.8	40.0	43.8	49.3	46.1	52.8
Ohio	29.8	32.3	33.7	33.7	38.9	43.7	51.7	51.7	48.0	47.8
Wisconsin	32.8	37.7	34.9	34.0	34.3	44.7	41.7	55.6	51.8	55.9
Plains	31.1	32.9	32.8	33.3	38.5	45.2	52.9	56.0	54.8	60.0
Iowa	38.7	40.1	38.6	38.6	38.8	46.2	50.4	56.5	48.8	55.3
Kansas	37.1	39.5	40.0	38.6	41.1	49.0	50.3	56.1	58.0	60.9
Minnesota	27.3	28.0	26.5	28.0	29.9	40.0	49.6	54.9	51.8	56.4
Missouri	23.1	26.2	27.2	28.1	31.7	37.1	40.9	42.6	44.4	49.7
Nebraska	41.1	41.5	42.8	42.6	46.1	51.1	72.3	70.5	69.9	69.1
North Dakota	24.5	28.9	27.0	29.3	32.8	40.1	51.0	52.8	52.8	67.0
South Dakota	41.5	42.6	42.1	43.2	48.8	52.9	56.1	58.4	58.2	61.5
Southeast	24.0	24.8	24.1	23.4	22.9	24.3	27.0	29.4	27.7	38.0
Alabama	12.2	12.3	11.7	11.7	11.8	14.8	17.7	20.3	20.2	32.5
Arkansas	19.7	21.0	21.4	21.1	22.8	24.1	26.1	28.3	26.5	30.7
Florida	32.6	34.3	34.2	30.6	33.6	33.0	40.3	41.2	35.4	44.7
Georgia	26.6	27.4	26.9	25.9	31.1	30.5	31.4	31.8	29.0	41.2
Kentucky	18.2	18.0	17.6	18.0	18.7	21.0	27.0	30.3	36.3	47.0
Louisiana	14.9	14.0	12.2	12.5	15.6	20.1	20.5	22.6	21.8	33.7
Mississippi	21.7	21.5	21.6	21.0	22.0	22.6	27.7	29.9	27.5	41.0
North Carolina	22.3	23.4	23.3	23.6	23.6	25.2	26.4	27.9	26.8	31.3
South Carolina	24.5	24.5	23.8	22.9	23.4	23.9	21.2	24.3	23.0	37.0
Tennessee	24.2	25.6	25.2	28.5	25.1	26.9	29.3	33.3	28.9	44.1
Virginia	28.4	29.6	29.2	28.1	28.8	28.5	30.0	35.9	31.1	39.6
West Virginia	17.2	18.6	16.7	17.7	18.0	20.6	26.7	27.2	25.4	32.7
Southwest	31.7	31.5	29.2	29.4	28.9	31.6	36.6	37.4	36.6	43.4
Arizona	28.1	29.7	31.2	31.2	38.4	39.3	45.5	47.7	46.4	48.3
New Mexico	12.4	13.8	13.4	13.5	18.2	20.6	22.5	25.2	23.4	34.2
Oklahoma	17.2	16.8	14.3	16.1	22.5	27.2	32.9	31.2	30.4	35.7
Texas	37.5	36.9	33.9	33.7	36.5	39.1	45.4	45.3	46.2	55.5
Rocky Mountain	34.4	35.5	34.3	35.2	37.5	41.5	46.9	50.1	50.9	73.7
Colorado	33.3	35.0	35.0	35.3	38.1	40.8	45.8	47.7	50.8	56.6
Idaho	26.8	27.2	27.5	28.6	32.0	35.3	36.8	48.6	50.2	62.0
Montana	46.2	47.5	47.4	47.8	47.3	50.6	56.0	56.8	58.3	68.4
Utah	27.9	29.2	27.4	28.0	29.2	34.1	41.4	44.1	43.8	53.5
Wyoming	43.9	41.2	34.9	39.1	40.7	46.7	54.7	53.4	51.4	54.6
Far West 1/	27.1	27.3	27.2	26.1	37.4	42.0	42.4	40.3	38.8	49.2
California	25.6	25.9	25.6	24.2	42.0	47.7	51.4	50.2	47.2	49.9
Nevada	22.0	19.3	18.2	29.2	32.0	34.1	40.0	32.7	36.1	61.4
Oregon	43.2	41.3	43.0	40.6	44.5	49.7	47.5	47.4	42.4	51.7
Washington	27.9	29.0	29.6	29.0	31.1	36.5	30.8	30.9	29.6	33.7
Alaska	18.6	17.1	12.8	13.4	57.4	24.5	24.6	22.9	22.0	n.a.
Hawaii	18.0	18.4	18.4	14.7	17.1	19.1	20.3	16.0	15.8	n.a.

n.a.--not available

Note: Regional averages for 1981-84 are weighted averages.

1/ Excluding Alaska and Hawaii.

Sources: Computations based on ACIR Government Finance Spreadsheet Diskettes derived from 1984 data tape supplied by Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 42--PROPERTY TAXES AS A PERCENT OF TOTAL LOCAL TAX COLLECTIONS, BY STATE AND REGION, SELECTED YEARS 1942-84

State and Region	1984	1983	1982	1981	1977	1972	1967	1962	1957	1942
United States	75.0	76.6	76.6%	76.6%	80.6%	83.7%	86.6%	87.7%	86.7%	92.4%
New England	98.6	98.7	98.9	99.1	98.9	98.6	98.6	98.3	97.6	95.8
Connecticut	98.7	98.8	98.9	98.8	99.1	99.2	99.4	99.2	98.6	94.2
Maine	99.3	99.3	99.4	99.4	99.2	97.8	99.1	98.3	98.3	96.9
Massachusetts	98.3	98.6	98.9	99.2	99.4	99.1	98.9	98.7	97.6	95.9
New Hampshire	98.6	98.5	98.6	98.4	98.1	98.3	98.9	98.6	97.8	95.3
Rhode Island	98.9	99.1	99.1	99.1	99.1	98.9	98.5	98.2	97.0	95.5
Vermont	99.3	98.8	99.3	99.3	98.7	98.0	96.7	96.9	96.3	97.2
Mideast	65.8	68.8	69.8	68.8	75.0	77.1	84.1	85.5	84.9	92.8
Delaware	83.1	85.7	86.0	86.5	85.0	82.3	93.3	93.6	94.6	94.8
Dist. of Col.	27.7	27.6	27.6	24.8	22.4	30.9	33.8	37.0	36.8	56.2
Maryland	59.2	60.2	60.6	60.5	65.6	69.8	87.0	91.2	88.8	94.7
New Jersey	98.1	98.3	97.9	97.8	90.0	92.1	90.7	90.4	89.0	97.2
New York	60.8	62.5	63.0	63.0	68.4	70.8	75.8	77.3	77.6	89.4
Pennsylvania	65.6	66.1	66.3	65.4	66.2	70.3	73.8	75.1	74.7	88.0
Great Lakes	83.1	83.6	83.2	82.9	89.4	91.4	93.8	95.1	93.6	96.2
Illinois	76.7	76.0	75.7	74.0	82.0	86.7	88.2	88.7	86.0	91.0
Indiana	94.6	95.7	96.0	96.1	96.6	98.2	99.5	99.4	98.2	98.3
Michigan	92.3	92.7	92.1	93.2	91.8	91.8	93.7	98.8	97.7	97.8
Ohio	71.7	72.8	72.3	72.3	77.9	81.2	89.2	90.4	88.9	97.5
Wisconsin	98.4	98.7	98.5	98.5	98.7	98.9	98.4	98.2	97.0	96.3
Plains	84.4	85.2	85.2	85.5	91.0	93.1	94.5	93.6	93.3	95.3
Iowa	98.1	98.2	98.2	98.1	97.0	98.1	98.6	98.6	97.4	97.3
Kansas	87.1	90.2	91.0	91.4	94.1	96.4	97.2	97.0	96.5	97.5
Minnesota	95.6	95.6	95.2	95.3	96.2	97.0	97.7	97.2	96.2	96.4
Missouri	57.8	60.7	61.2	62.5	69.6	77.3	83.0	80.6	82.0	85.6
Nebraska	89.2	89.6	89.4	89.5	93.1	93.5	93.7	92.3	91.6	94.6
North Carolina	96.3	96.4	96.0	96.7	96.4	96.1	96.6	96.5	96.9	98.2
South Carolina	86.4	86.5	87.6	87.8	90.5	93.4	94.9	93.1	92.6	97.2
Southeast	70.4	71.2	70.8	70.7	75.1	78.0	81.0	83.5	82.7	87.3
Alabama	40.7	39.9	38.7	40.1	39.8	46.8	51.5	55.6	59.0	71.4
Arkansas	80.3	81.6	87.5	89.0	90.9	91.7	93.2	92.4	88.0	89.9
Florida	83.1	83.0	83.1	81.9	84.3	81.1	84.5	83.4	78.6	88.9
Georgia	71.4	72.9	73.0	72.5	81.1	88.0	89.4	88.3	87.0	88.2
Kentucky	55.0	56.1	55.4	55.9	66.7	70.7	76.5	78.7	82.8	91.7
Louisiana	40.0	39.8	37.6	39.3	50.1	58.8	66.0	77.7	76.9	79.9
Mississippi	94.2	94.2	93.9	94.0	94.2	90.5	81.0	80.6	82.5	88.6
North Carolina	78.9	81.5	81.6	81.6	82.4	89.9	97.2	96.4	94.8	91.6
South Carolina	92.1	92.1	92.3	91.8	93.1	94.1	93.0	93.0	90.7	92.1
Tennessee	61.5	63.5	64.0	67.4	67.9	70.7	78.5	88.2	86.3	86.9
Virginia	69.1	69.9	69.1	68.5	69.0	68.1	71.4	79.0	78.8	85.4
West Virginia	81.0	80.5	79.0	79.6	81.9	85.2	89.6	88.7	86.7	93.2
Southwest	78.7	78.6	78.8	79.7	79.6	84.0	86.2	88.4	88.6	94.2
Arizona	73.6	74.5	74.9	75.9	81.1	79.9	86.6	90.8	92.2	93.6
New Mexico	60.9	66.3	72.0	72.2	81.7	89.0	73.5	74.8	75.7	90.4
Oklahoma	56.8	57.5	55.5	59.9	69.8	79.9	90.7	95.1	95.0	97.4
Texas	83.5	82.9	83.2	83.6	85.8	87.0	93.8	92.9	91.4	95.5
Rocky Mountain	76.6	77.3	77.9	78.1	88.5	92.0	93.3	93.4	93.9	95.7
Colorado	66.4	66.8	68.6	68.7	75.9	82.1	90.5	91.0	91.6	93.9
Idaho	95.8	96.0	95.8	96.3	97.2	97.6	97.7	97.7	96.8	97.9
Montana	95.6	95.9	97.1	97.3	96.1	95.1	95.1	94.4	93.3	98.4
Utah	77.3	77.7	76.7	77.3	81.7	87.9	90.5	90.0	95.3	94.7
Wyoming	91.8	90.7	87.9	86.8	91.8	97.4	92.9	93.9	92.6	93.6
Far West 1/	70.1	71.6	72.3	71.0	78.6	84.0	87.8	85.9	85.5	91.6
California	68.5	70.1	71.4	69.7	85.2	87.8	88.6	88.1	87.0	95.8
Nevada	64.4	60.9	60.0	63.8	67.3	70.1	81.1	75.1	78.3	83.5
Oregon	90.8	90.7	90.6	90.7	92.0	96.5	96.6	96.6	95.3	96.3
Washington	63.4	65.9	62.1	61.7	69.8	81.7	84.9	83.6	81.3	90.8
Alaska	80.7	81.7	79.8	79.3	78.7	69.5	76.2	74.8	(68.8) 2/	n.a.
Hawaii	81.5	80.8	80.8	77.0	80.0	78.1	75.9	67.0	(70.6) 2/	n.a.

n.a.--not available

Note: Regional averages for 1981-84 are weighted averages.

1/ Excluding Alaska and Hawaii.
2/ Data for years prior to statehood (shown in parentheses) not included in U.S. totals.

Sources: Computations based on ACIR Government Finance Spreadsheet Diskettes derived from 1984 data tape supplied by Bureau of the Census. For prior years see U.S. Bureau of the Census, Governmental Finances in [year]. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 43--STATE-LOCAL INTERGOVERNMENTAL REVENUE, AMOUNT, AND IN RELATION TO GENERAL REVENUE FROM OWN SOURCES, BY LEVEL AND TYPE OF GOVERNMENT, SELECTED YEARS 1955-1984

Fiscal Year	State Intergovernmental Revenue From--		Local Government Intergovernmental Revenue From--											
			Federal Government (Direct)				State Government 1/				All Governments--Federal, State and Interlocal			
	Federal Government	Local Governments	All Loc. Governments 2/	Cities	Counties	School Districts	All Local Governments2,3/	Cities	Counties	School Districts	All Local Governments 2,3/	Municipalities	Counties	School Districts
							Intergovernmental Revenue (In Millions)							
1955	$2,762	$266	$368	$121	$31	$169	$5,987	$1,236	$1,767	$2,720	$6,355	$1,439	$1,837	$3,031
1960 4/	6,382	363	592	256	45	225	9,522	1,868	2,245	4,850	10,114	2,321	2,385	5,278
1965 4/	9,874	447	1,155	557	98	331	14,010	2,745	3,325	6,865	15,165	3,534	3,495	7,460
1970 4/	19,252	995	2,605	1,337	234	535	26,920	6,173	7,000	12,895	29,525	7,906	7,290	14,436
1972	26,791	1,191	4,551	2,538	405	749	35,143	8,434	9,252	16,471	39,694	11,528	9,956	17,653
1974	31,632	1,538	10,199	5,458	2,331	829	44,553	10,464	10,890	21,720	54,752	16,624	13,666	23,112
1975	36,148	1,680	10,906	5,844	2,385	871	51,068	13,052	11,842	24,209	61,974	19,648	14,755	26,066
1976	42,013	2,704	13,576	7,442	2,911	894	56,169	13,772	13,156	27,181	69,746	22,234	16,677	29,160
1977	45,938	2,737	16,637	8,880	3,741	934	60,311	14,236	14,315	29,660	76,948	24,139	18,787	31,887
1978	50,200	3,261	19,393	10,234	4,824	1,229	64,661	14,482	15,388	33,631	84,054	25,833	20,878	34,858
1979	54,548	2,539	20,616	10,818	4,941	1,175	74,162	15,472	18,097	37,978	94,777	27,579	23,891	40,237
1980	61,892	2,434	21,136	10,872	4,948	1,198	81,289	15,939	18,968	43,679	102,425	28,270	24,746	45,976
1981	67,868	2,918	22,427	11,283	4,712	1,272	89,017	16,998	21,168	47,559	111,443	29,841	26,788	50,256
1982	66,026	3,139	20,919	10,998	4,265	967	95,044	18,947	22,701	49,755	115,963	31,636	27,922	52,224
1983	68,962	3,742	21,021	10,666	4,049	1,044	98,378	19,729	22,756	52,153	119,399	32,200	27,773	54,772
1984	76,140	5,310	20,912	10,440	4,007	1,019	105,820	20,532	24,690	56,523	126,732	33,056	29,739	59,152
							Intergovernmental Revenue as a Percentage of General Revenue From Own Sources							
1955	20.9%	1.7%	2.5%	1.9%	1.1%	4.3%	40.6%	19.4%	59.9%	69.0%	43.1%	22.5%	62.2%	76.9%
1960 4/	31.0	1.8	2.6	2.8	1.0	3.2	41.6	20.1	52.2	69.3	44.1	25.0	55.5	75.4
1965 4/	32.3	1.5	3.6	4.5	1.6	3.1	43.3	22.2	53.7	64.8	46.9	28.6	56.5	70.5
1970 4/	33.5	1.7	5.1	7.1	2.3	3.1	52.4	33.0	67.4	75.1	57.5	42.2	70.2	84.1
1972	37.9	1.7	7.1	10.8	3.0	3.6	54.5	35.9	68.1	79.3	61.6	49.1	73.3	84.9
1974	35.5	1.7	13.3	19.8	14.2	3.4	58.1	38.0	66.2	88.6	71.3	60.4	83.1	94.3
1975	37.3	1.7	12.9	19.3	13.1	3.2	60.5	43.2	65.3	90.3	73.5	65.0	81.3	97.2
1976	39.1	2.5	14.6	22.5	14.4	3.0	60.3	41.6	64.9	91.5	74.8	67.2	82.3	98.1
1977	37.9	2.3	16.3	24.2	16.5	3.0	59.1	38.7	63.2	94.4	75.4	65.7	82.9	101.5
1978	37.0	2.4	17.5	25.8	19.2	3.7	58.4	36.5	61.1	97.0	75.9	65.1	82.9	103.7
1979	36.1	1.7	17.6	25.3	18.8	3.5	63.3	36.2	68.8	112.9	80.9	64.5	90.8	119.6
1980	36.6	1.4	16.3	22.8	16.6	3.3	62.5	33.4	63.6	121.9	78.8	59.2	83.0	128.3
1981	36.2	1.6	15.4	21.1	13.9	3.2	61.1	31.8	62.6	119.8	76.5	55.9	79.3	126.6
1982	32.1	1.5	12.8	18.4	11.1	2.2	58.2	31.7	59.2	112.6	71.0	52.9	72.8	118.2
1983	31.7	1.7	11.7	16.4	9.5	2.2	54.9	30.3	53.2	111.1	66.7	49.4	64.9	116.7
1984	30.5	2.1	10.6	14.5	8.5	2.0	53.9	28.6	52.1	111.9	64.5	46.0	62.7	117.2

1/ Includes indirect federal aid passed through the states.
2/ Includes townships and special districts.
3/ Duplicative intergovernmental transfers are excluded.
4/ Partially estimated.

Source: ACIR staff computations based upon U.S. Bureau of the Census, Governmental Finances in [year], (Tables 5 & 23 in 1984 edition). & 23 in 1984 edition).

TABLE 44--FEDERAL AID IN RELATION TO STATE-LOCAL OWN SOURCE REVENUE, 1954, 1964, AND 1969 THROUGH 1984

Fiscal Year	Total Federal Aid 1/ Amount	As a Percent of State-Local General Revenue From Own Sources	Education	Highways	Public Welfare	Housing and Urban Renewal	All Other (Including Revenue Sharing 2/
			Amount (In Millions)				
1954	$2,967	11.4%	$475	$530	$1,439	$90*	$433
1964	10,097	17.3	1,371	3,628	2,973	564	1,561
1969	19,421	20.4	4,960	4,314	6,358	921	2,868
1971	27,121	22.8	5,907	4,738	9,766	1,611	5,099
1973	41,268	27.3	6,791	4,807	12,097	2,121	15,452 2/
1974	42,854	25.8	7,496	4,555	12,837	2,391	15,575 2/
1975	49,628	27.0	8,959	4,754	14,352	2,734	18,829 2/
1976	69,057	34.4	9,254	6,243	17,225	2,820	33,515 2/
1977	73,045	32.7	10,205	6,173	19,520	2,914	34,233 2/
1978	79,172	32.1	11,602	6,197	20,051	2,969	38,353 2/
1979	85,327	31.8	11,401	7,275	23,501	6,399	36,751 2/
1980	90,836	30.4	12,889	9,457	28,494	6,093	33,903 2/
1981	94,609	28.4	12,708	9,253	34,405	6,065	32,178 2/
1982	86,014	23.3	11,971	8,000	34,414	5,716	25,913 2/
1983	88,539	22.3	12,528	8,851	36,282	5,583	25,295 2/
1984	99,015	22.2	13,608	10,204	40,054	8,817	26,332 2/
			Annual Percent Increase or Decrease (-)				
1954	--	--	--	--	--	--	--
1964 3/	13.0%	--	11.2%	21.2%	7.5%	20.1%	12.9%
1969 4/	14.0	--	29.3	3.5	16.4	10.3	14.1
1971	16.6	--	3.7	8.2	28.9	0.1	33.4
1973	24.4	--	8.7	1.4	-8.7	7.1	122.2
1974	3.8	--	10.4	-5.2	6.1	12.7	0.8
1975	15.8	--	19.5	4.4	11.8	14.3	20.9
1976	39.1	--	3.3	31.3	20.0	3.1	78.0
1977	5.8	--	10.3	-1.1	13.3	3.3	2.1
1978	8.4	--	13.7	0.4	2.7	1.9	12.0
1979	7.8	--	-1.7	17.4	17.2	115.5	-4.2
1980	6.5	--	13.1	30.0	21.2	-4.8	-7.7
1981	4.2	--	-1.4	-2.2	20.7	-0.5	-5.1
1982	-9.1	--	-5.8	-13.5	0.0	-5.8	-19.5
1983	2.9	--	4.7	10.6	5.4	-2.3	-2.4
1984	11.8	--	8.6	15.3	10.4	57.9	4.1
			Percentage Distribution				
1954	100.0%	--	16.0%	17.9%	48.5%	13.0%	14.6%
1964	100.0	--	13.6	35.9	29.4	5.6	15.5
1974	100.0	--	17.5	10.6	30.0	5.6	36.3
1979	100.0	--	13.4	8.4	27.6	7.5	43.1
1980	100.0	--	14.2	10.4	31.4	6.7	37.3
1981	100.0	--	13.4	9.8	36.4	6.4	34.0
1982	100.0	--	13.9	9.3	40.0	6.6	30.1
1983	100.0	--	14.1	10.0	41.0	6.3	28.6
1984	100.0	--	13.7	10.3	40.5	8.9	26.6

*Estimate.

1/ Federal intergovernmental expenditure, as defined by U.S. Bureau of the Census. See Special Analysis H of the U.S. Budget, Table H-9, to reconcile Budget, Census, and National Income and Product Account figures. 2/ Includes federal general revenue sharing payments of $6,636 m. in 1973, $6,106 m. in 1974, $6,130 m. in 1975, $6,238 m. in 1976, $6,758 m. in 1977, $6,830 m. in 1978, $6,848 m. in 1979, $6,835 m. in 1980, $5,144m. in 1981 and $4,575m. in 1982, 4,620m. in 1983 and $4,567 m. in 1984. 3/ Annual average increase 1954 to 1964. 4/ Annual average increase 1964 to 1969.

Source: U.S. Bureau of the Census, Governmental Finances in [year], (Tables 2, 10 & 12 in 1983-84 edition); ACIR staff computations.

TABLE 45--STATE AID OUTLAY* IN RELATION TO LOCAL OWN SOURCE REVENUE, 1954, 1964, AND 1969 THROUGH 1984

Fiscal Year	Total State Aid* Amount	As a Percent of Local General Revenue From Own Sources	General Local Government Support	Education	Highways	Public Welfare*	Others
			Amount (In Millions)				
1954	$5,679	41.7%	$600	$2,930	$871	$1,004	$274
1964	12,968	42.9	1,053	7,664	1,524	2,108	619
1969	24,779	54.0	2,135	14,858	2,109	4,402	1,275
1971	32,640	57.3	3,258	19,292	2,507	5,760	1,823
1973	40,822	57.9	4,280	23,316	2,953	7,532	2,742
1974	45,600	59.4	4,805	27,107	3,211	7,369	3,108
1975	51,004	60.5	5,129	31,110	3,225	7,136	4,404
1976	56,678	60.8	5,674	34,084	3,241	8,307	5,372
1977	61,084	59.9	6,373	36,975	3,631	8,756	5,349
1978	65,815	59.4	6,819	40,125	3,821	8,586	6,464
1979	74,461	63.5	8,224	46,196	4,149	8,667	7,225
1980	82,758	63.6	8,644	52,688	4,383	9,241	7,802
1981	91,307	62.7	9,570	57,257	4,751	11,026	8,703
1982	96,950	59.4	10,044	60,684	5,028	11,965	9,229
1983	99,544	55.6	10,364	63,118	5,277	11,342	9,443
1984	106,651	54.3	10,745	67,485	5,687	11,924	10,810
			Annual Percentage Increase or Decrease (-)				
1964 1/	8.6%	—	5.8%	10.1%	5.8%	7.7%	8.5%
1969 2/	13.8	—	15.2	14.2	6.7	15.9	15.6
1971	13.0	—	10.1	12.9	2.8	15.1	29.5
1973	11.1	—	14.1	10.0	12.2	8.5	22.7
1974	11.7	—	12.3	16.3	8.7	-2.2	13.3
1975	11.9	—	6.7	14.8	0.4	3.2	41.7
1976	11.1	—	10.6	9.6	0.5	16.4	22.0
1977	7.8	—	12.3	8.5	12.0	5.4	-0.4
1978	7.7	—	7.0	8.5	5.2	-1.9	20.8
1979	13.1	—	20.6	15.1	8.6	0.9	11.8
1980	11.1	—	5.1	14.1	5.6	6.6	8.0
1981	10.3	—	10.7	8.7	8.4	19.3	11.5
1982	6.2	—	5.0	6.0	5.8	8.5	6.0
1983	2.7	—	3.2	4.0	5.0	-5.2	2.3
1984	7.1	—	3.7	6.9	7.8	5.1	14.5
			Percentage Distribution				
1954	100.0%	—	10.6%	51.6%	15.3%	17.7%	4.8%
1964	100.0	—	8.1	59.1	11.8	16.3	4.8
1974	100.0	—	10.5	59.4	7.0	16.2	6.8
1978	100.0	—	10.4	61.0	5.8	13.0	9.8
1979	100.0	—	11.0	62.0	5.6	11.6	9.7
1980	100.0	—	10.4	63.7	5.3	11.2	9.4
1981	100.0	—	10.5	62.7	5.2	12.1	9.5
1982	100.0	—	10.4	62.6	5.2	12.3	9.5
1983	100.0	—	10.4	63.4	5.3	11.4	9.5
1984	100.0	—	10.1	63.3	5.3	11.2	10.1

*State Intergovernmental Expenditure less State to Federal Intergovernmental Expenditure ($1,722 million in 1984). State Supplementary security income payments to Federal ($1,704 million in 1984) have been subtracted from Public Welfare figures cited.

1/ Annual average increase 1954 to 1964.
2/ Annual average increase 1964 to 1969.

Source: ACIR staff calculations based upon U.S. Bureau of the Census, State Government Finances in [year], (Tables 13 & 14 in 1984 edition) and Governmental Finances in [year], (Table 4 in 1984 edition).

TABLE 46--LOCAL GOVERNMENT DEPENDENCY INDEX,*
FISCAL YEARS 1962, 1975, 1978, 1980 - 1984

Unit of Government	1984	1983	1982	1981	1980	1978	1975	1962
				Federal and State Aid* Per $1 of Own Source General Revenue				
All Local Governments	$0.64	$0.67	$0.71	$0.76	$0.79	$0.76	$0.73	$0.44
Counties	.61	.63	.70	.77	.81	.80	.78	.60
Cities	.43	.46	.50	.53	.56	.62	.63	.26
Townships	.39	.40	.41	.40	.39	.41	.40	.28
School Districts	1.14	1.13	1.15	1.23	1.25	1.01	.94	.65
Special Districts	.34	.36	.39	.47	.42	.44	.42	.15
				Federal Aid* Per $1 of Own Source General Revenue				
All Local Governments	$0.11	$0.12	$0.13	$0.15	$0.16	$0.18	$0.13	$0.03
Counties	.08	.09	.11	.14	.17	.19	.13	.01
Cities	.15	.15	.18	.21	.23	.26	.19	.05
Townships	.08	.09	.08	.09	.10	.13	.09	.01
School Districts	.02	.02	.02	.03	.03	.04	.03	.02
Special Districts	.26	.27	.29	.37	.33	.34	.28	.11
				State Aid* Per $1 of Own Source General Revenue				
All Local Governments	$0.54	$0.55	$0.58	$0.61	$0.63	$0.58	$0.60	$0.41
Counties	.52	.53	.59	.63	.64	.61	.65	.59
Cities	.29	.31	.32	.32	.33	.37	.42	.21
Townships	.31	.32	.33	.31	.29	.28	.31	.27
School Districts	1.12	1.11	1.13	1.20	1.22	.97	.90	.63
Special Districts	.09	.08	.10	.10	.09	.10	.14	.04

*Intergovernmental revenue from state and/or federal governments. Interpretation: A figure of $.50 means that for each $1.00 raised locally, $.50 is received from the federal and/or state governments.

Sources: ACIR staff computations based upon U.S. Bureau of the Census, Census of Governments, Vol. IV, 1962, and Governmental Finances in [year], (Table 23 in 1983-84 edition).

TABLE 47--PER CAPITA FEDERAL AID BY FUNCTION, FISCAL YEAR 1984
[with National Ranking]

State	All Federal Aid: (in millions of dollars)	Per Capita	Rank	Public Welfare	Rank	Education	Rank	Highways	Rank	Health & Hosp'ls	Rank
United States	$97,052	$411		$152		$63		$45		$15	
New England	5,699	453		179		56		42		16	
Connecticut	1,138	361	36	146	17	49	48	38	42	24	6
Maine	534	462	17	186	9	76	17	47	30	11	44
Massachusetts	2,904	501	10	195	7	51	44	38	41	10	46
New Hampshire	331	339	41	103	41	50	46	55	25	17	19
Rhode Island	488	507	9	225	4	71	23	42	37	18	14
Vermont	304	574	5	236	3	81	12	81	8	39	1
Mideast	21,641	506		233		55		33		15	
Delaware	296	482	12	101	43	89	7	75	10	14	34
Dist. of Col.	1,254	2,013	1	388	1	77	16	43	33	30	3
Maryland	1,711	393	27	131	23	70	24	62	19	12	41
New Jersey	2,790	371	32	153	15	45	51	31	48	15	27
New York	10,938	617	4	337	2	54	42	25	51	15	22
Pennsylvania	4,653	391	29	164	13	55	40	34	46	14	35
Great Lakes	16,679	401		155		60		44		14	
Illinois	4,797	417	22	137	19	62	34	59	21	10	47
Indiana	1,776	323	47	113	35	53	43	43	35	15	25
Michigan	4,341	478	13	205	5	72	21	42	36	15	23
Ohio	3,746	348	39	134	22	50	45	30	49	17	16
Wisconsin	2,020	424	20	201	6	66	31	40	40	12	40
Plains	6,705	383		130		61		61		13	
Iowa	1,047	360	37	124	28	62	35	68	14	9	50
Kansas	803	329	44	98	44	62	36	63	18	14	31
Minnesota	1,928	463	16	186	8	66	29	53	28	11	43
Missouri	1,631	326	46	107	38	47	50	44	32	14	32
Nebraska	560	349	38	113	34	54	41	70	12	13	39
North Dakota	376	548	6	136	21	97	4	136	3	19	12
South Dakota	360	510	8	137	20	100	3	106	5	29	4
Southeast	19,779	355		113		66		48		19	
Alabama	1,541	386	30	110	37	86	9	54	26	15	24
Arkansas	877	373	31	155	14	69	26	41	38	14	30
Florida	2,938	268	51	70	49	48	49	28	50	21	10
Georgia	2,444	419	21	128	26	56	39	66	15	31	2
Kentucky	1,479	397	26	140	18	68	27	54	27	17	18
Louisiana	1,799	403	25	146	16	67	28	58	23	20	11
Mississippi	1,060	408	23	131	25	89	8	48	29	21	9
North Carolina	2,130	346	40	117	33	76	18	41	39	14	29
South Carolina	1,109	336	42	106	39	69	25	37	44	18	15
Tennessee	1,846	391	28	117	32	65	32	56	24	16	21
Virginia	1,766	313	48	105	40	72	20	43	34	13	36
West Virginia	790	294	24	112	36	72	22	95	6	23	8
Southwest	6,994	294		86		70		41		13	
Arizona	859	281	49	46	51	84	10	46	31	11	42
New Mexico	653	459	19	123	29	128	2	78	9	15	26
Oklahoma	1,093	331	43	126	27	61	37	35	45	13	37
Texas	4,389	275	50	82	48	64	33	37	43	13	38
Rocky Mountain	3,201	447		106		77		84		17	
Colorado	1,160	365	34	96	46	75	19	64	17	17	17
Idaho	364	364	35	97	45	58	38	68	13	14	28
Montana	447	542	7	131	24	80	13	134	4	25	5
Utah	760	460	18	118	31	92	5	83	7	18	13
Wyoming	470	919	3	102	42	66	30	157	2	8	51
Far West	15,352	458		165		78		40		12	
California	12,172	475	14	185	10	78	14	33	47	10	48
Nevada	298	328	45	68	50	49	47	72	11	16	20
Oregon	1,268	474	15	121	30	83	11	60	20	9	49
Washington	1,614	371	33	95	47	78	15	59	22	23	7
Alaska	493	986	2	166	12	207	1	296	1	11	45
Hawaii	510	491	11	169	11	90	6	64	16	14	33

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by the U.S. Bureau of the Census.

TABLE 48--FEDERAL AND STATE AID TO CITIES PER $100 OF OWN SOURCE GENERAL REVENUE, SELECTED YEARS 1975-84, BY STATE AND REGION

State and Region	Federal & State Aid						Federal Aid						State Aid					
	'84	'83	'82	'81	'78	'75	'84	'83	'82	'81	'78	'75	'84	'83	'82	'81	'78	'75
United States 1/	$43	$46	$50	$53	$62	$63	$14	$15	$17	$20	$26	$19	$29	$31	$32	$33	$37	$42
New England	68	65	62	58			14	14	15	16			54	51	47	42		
Connecticut	51	49	51	51	58	48	8	8	11	12	20	14	43	41	40	39	39	34
Maine	43	44	51	54	62	45	12	12	16	18	22	16	31	33	35	36	40	30
Massachusetts	88	83	74	62	55	48	17	17	17	16	24	13	71	66	57	45	31	35
New Hampshire	29	31	38	46	44	51	13	12	16	22	21	27	16	19	22	24	23	23
Rhode Island	59	58	55	60	66	53	16	16	15	18	26	15	43	42	40	43	40	38
Vermont	28	22	51	51	55	31	20	18	46	46	47	24	8	4	5	5	7	7
Mideast 1/	63	68	70	67			13	14	17	14			50	54	53	53		
Delaware	33	45	47	64	92	69	27	30	41	54	63	32	6	15	6	11	30	37
Dist. of Col.	54	54	70	59	73	90	54	54	70	59	73	90	0	0	0	0	0	0
Maryland	94	118	134	148	170	156	17	21	25	42	46	29	76	96	109	106	123	128
New Jersey	81	84	96	94	52	48	6	6	6	$7	12	8	75	78	90	87	39	40
New York	66	69	69	64	86	106	13	13	11	12	17	12	54	56	58	52	69	93
Pennsylvania	27	37	40	42	51	48	14	22	23	21	34	25	13	16	17	21	18	23
Great Lakes	44	46	52	59			18	19	23	28			26	27	28	31		
Illinois	35	38	42	44	41	37	18	21	23	25	23	18	17	17	20	19	18	19
Indiana	48	52	70	85	77	68	21	23	33	45	38	27	27	29	37	39	40	41
Michigan	51	50	51	70	75	51	21	23	26	36	36	24	30	27	26	34	40	27
Ohio	29	29	36	37	45	41	16	16	23	24	30	21	13	13	13	14	15	21
Wisconsin	101	86	91	104	96	90	15	10	13	17	17	11	87	76	78	87	79	79
Plains	32	33	35	45			14	16	17	23			17	17	18	22		
Iowa	37	35	40	48	66	59	18	16	18	23	34	29	20	19	22	25	32	30
Kansas	18	19	19	29	33	35	11	13	13	20	23	21	7	6	6	10	10	14
Minnesota	40	45	42	54	62	51	11	14	14	17	24	15	28	31	29	37	39	36
Missouri	26	26	29	41	44	29	16	18	21	28	33	20	10	8	9	13	11	10
Nebraska	31	37	43	44	58	46	12	16	21	21	32	20	19	21	22	23	26	26
North Dakota	43	39	43	46	50	40	19	16	21	22	26	16	24	23	23	24	24	24
South Dakota	28	30	34	44	43	54	20	22	25	33	35	43	8	7	8	10	8	10
Southeast	37	39	43	49			16	18	22	25			21	20	22	24		
Alabama	16	15	19	26	31	26	12	11	14	19	23	19	4	4	6	6	8	7
Arkansas	42	44	57	63	77	58	20	24	29	30	40	29	22	21	27	33	37	29
Florida	26	22	28	34	46	40	10	11	16	19	25	16	16	11	13	16	21	24
Georgia	23	23	29	36	43	32	17	19	24	27	28	24	6	4	5	9	15	9
Kentucky	29	40	45	49	48	34	21	32	38	41	38	29	8	9	7	8	6	5
Louisiana	30	41	44	49	59	49	19	25	28	35	43	30	11	15	16	14	17	19
Mississippi	58	65	79	84	92	89	18	24	33	31	44	36	40	41	46	53	49	52
North Carolina	49	52	52	56	83	65	23	25	28	32	54	34	26	27	25	24	30	31
South Carolina	35	39	47	52	66	54	27	30	37	40	44	37	8	9	10	12	22	17
Tennessee	61	61	58	58	79	72	22	24	20	21	32	21	39	37	38	37	47	51
Virginia	59	61	64	71	69	78	11	13	15	19	25	21	48	48	48	52	44	57
West Virginia	20	31	35	34	30	28	18	28	31	31	26	26	3	3	4	3	5	2
Southwest	20	24	27	31			11	15	18	22			8	9	10	9		
Arizona	59	63	63	68	81	68	17	20	22	31	39	28	42	43	41	36	42	40
New Mexico	27	63	90	81	132	151	8	19	25	30	55	60	19	44	65	51	77	91
Oklahoma	13	15	17	25	37	38	10	12	14	21	32	27	3	3	4	4	6	10
Texas	13	16	19	22	24	22	11	14	17	20	22	20	2	2	2	2	2	2
Rocky Mountain	27	28	32	37			11	11	15	18			16	17	17	19		
Colorado	19	22	24	30	38	36	8	9	12	15	21	19	11	13	12	15	16	17
Idaho	36	40	42	58	72	60	19	25	26	39	47	35	17	15	16	19	25	25
Montana	14	12	27	31	45	42	8	7	18	21	28	28	6	6	8	10	17	15
Utah	23	20	18	26	35	35	16	15	13	15	25	19	7	5	5	10	10	16
Wyoming	170	181	89	168	165	106	24	28	42	39	47	38	146	153	147	129	119	68
Far West 2/	26	30	33	39			11	13	15	18			15	17	18	21		
California	25	29	31	38	49	40	10	13	14	17	19	13	15	16	17	22	30	27
Nevada	66	81	86	25	44	54	6	15	14	8	24	21	59	65	72	17	20	33
Oregon	32	29	29	38	54	50	19	16	18	26	39	30	13	13	12	12	15	20
Washington	29	35	44	50	55	50	10	13	20	24	30	16	19	22	24	26	25	33
Alaska	107	128	12	80	65	60	10	9	9	13	15	13	97	119	103	67	50	47
Hawaii	27	27	28	37	57	34	21	22	21	30	50	26	6	5	7	7	8	8

Note: 1981-84 regional averages are weighted averages. Separate federal and state aid figures may not sum to the combined total owing to independent rounding.

1/ Excluding the District of Columbia for 1981-84.
2/ Excluding Alaska and Hawaii.

Source: ACIR staff computations based upon FY 1984 data tape supplied by U.S. Bureau of the Census. See also U.S. Bureau of the Census, Governmental Finances in [year]; See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 49--SOURCES OF GENERAL REVENUE FOR CITY GOVERNMENTS WITH POPULATION OVER 300,000, 1983-84

City	Amount Collected (000s)	Percent Share of Revenue From: State Gov't	Federal Gov't	Property Taxes	General Sales Taxes	Income Taxes	Charges	Other*
U.S. City Total	$50,437,665	22%	11%	18%	8%	10%	12%	19%
Albuquerque	311,306	22	13	11	10	--	15	29
Atlanta	458,355	4	13	19	4	--	30	30
Austin	274,710	2	7	19	10	--	36	26
Baltimore	1,341,925	43	8	20	--	6	9	14
Baton Rouge	356,360	7	8	8	18	--	8	51
Boston	1,021,763	42	10	33	--	--	9	6
Buffalo	494,819	40	13	20	--	--	8	19
Charlotte	198,493	10	14	37	6	--	19	14
Chicago	2,037,519	13	21	20	10	--	9	27
Cincinnati	323,919	7	13	10	--	32	20	18
Cleveland	396,611	10	20	11	--	32	14	13
Columbus	327,489	9	14	4	--	39	22	12
Dallas	580,822	1	9	31	14	--	21	24
Denver	675,745	13	7	12	20	--	22	26
Detroit	1,264,871	23	12	14	--	18	11	22
El Paso	190,560	1	22	20	8	--	22	27
Ft. Worth	215,600	4	12	28	12	--	19	25
Honolulu	430,405	4	17	49	--	--	10	20
Houston	1,070,057	2	8	29	14	--	20	27
Indianapolis	531,352	23	12	32	--	--	19	14
Jacksonville	360,103	17	12	21	--	--	20	30
Kansas City	397,546	6	12	7	10	17	14	34
Long Beach	388,473	10	9	11	6	--	27	37
Los Angeles	2,117,867	6	11	17	10	--	19	37
Memphis	669,085	23	17	15	4	--	10	31
Miami	216,511	12	11	37	--	--	11	29
Milwaukee	432,251	44	8	21	--	--	11	16
Minneapolis	484,663	18	14	19	--	--	10	39
Nashville-Davidson	507,472	17	7	25	17	--	13	21
Newark	270,493	48	13	16	--	--	8	15
New Orleans	544,596	11	18	13	21	--	17	20
New York	20,724,633	33	7	19	8	13	8	12
Oakland	354,440	7	10	14	6	--	21	42
Oklahoma City	296,724	1	13	7	28	--	32	19
Omaha	174,124	10	13	27	22	--	15	13
Philadelphia	1,943,273	13	10	12	--	36	9	29
Phoenix	604,702	23	13	9	11	--	16	28
Pittsburg	282,552	8	13	29	--	19	3	28
Portland	250,603	8	14	31	--	--	16	31
St. Louis	462,864	8	17	7	9	15	15	29
San Antonio	311,833	2	17	16	13	--	22	30
San Diego	492,952	10	12	13	14	--	13	38
San Francisco	1,573,391	26	8	16	4	--	19	27
San Jose	385,171	10	10	15	12	--	19	34
Seattle	437,985	16	6	14	8	--	18	38
Toledo	192,170	8	14	5	--	38	21	14
Tucson	232,844	24	11	5	26	--	8	26
Tulsa	295,285	2	10	4	34	--	15	35
Washington, DC	2,576,276	--	35	15	12	19	5	14

* This figure is obtained by adding other columns and subtracting from 100.

Source: Computations from U.S. Bureau of the Census, City Government Finance 1983-84.

TABLE 50--1985 MAJOR TAX CHANGES BY STATE

State	Tax
Alaska	Increased cigarette tax 8 cents/pack from 8 cents to 16 cents
Arizona	Increased gasoline tax 3 cents/gal. from 13 to 16 cents Contingent 8 cents cigarette increase depending on federal tax change Revised insurance premium tax
Arkansas	Increased motor fuel taxes Gasoline 4 cents/gal. from 9.5 cents to 13.5 cents/gal. Diesel 2 cents/gal. from 10.5 cents to 12.5 cents/gal. Various exemptions for sales and use tax Temporary 3% gross receipts tax on alcohol beverages Repealed tax break for native wines
California	Reduced value of solar and energy conservation tax credits for personal income and corporate income tax
Colorado	Extended temporary increases in personal income suspending 1/2% credit for income below $9000 Continue flat rate corporate income tax rather than planned graduated rates Reinstituted indexation at new default rate of 3% (old rate 6%) Adopted tax amnesty program Repealed worldwide unitary combination Made 15 cents cigarette tax permanent rather than drop to 10 cents
Connecticut	Sales tax exemptions: Clothing with price below $75 Certain non-prescription drugs Seed and fertilizer Increased exemption on capital income tax; changed interest and dividends rate structure (was 6% to 13%; is 1% to 3%) Exempted Social Security and Railroad Retirement benefits from income calculation Reduced residential utility tax from 5% to 4% Exempted home heating oil from gross receipts tax on petroleum company Raised inheritance tax exemptions Miscellaneous sales tax exemptions Contingent cigarette tax increase depending on federal tax change
Delaware	Increased personal income tax exemption from $800 to $1000 Decreased personal income tax brackets in 1986 ranging from 1.2% to 9.7% of taxable income

TABLE 50--1985 MAJOR TAX CHANGES BY STATE
(continued)

State	Tax
Delaware (continued)	(was 1.3% to 10.7%) Reduced inheritance tax
Florida	Increased motor fuel tax floor rate .1 cent from 5.6 cents/gal. to 5.7 cents/gal. Increased drivers license and other fees Contingent cigarette tax increase depending on federal tax change Instituted smokeless tobacco tax - 25% of wholesale price Instituted 5% tax on interstate long distance phone service for business Reformed and reduced aviation fuel tax Increased documentary stamp tax on deeds from 45 cents/$100 to 50 cents/$100 Reduced alcohol beverage tax on alcohol made with citrus & sugarcane products
Hawaii	Increased motor fuel taxes - gas tax 2.5 cents/gal. from 8.5 cents to 11 cents Increased motor vehicle taxes Rebate $1 on personal income tax for each exemption Increase personal exemption from $1,000 to $1,040
Illinois	Enacted new telecommunications excise tax, extending taxation to intrastate calls Broadened base of vehicle use tax on private non-dealer auto sales Raised cigarette tax from 12 cents/pack to 20 cents
Indiana	Increased gasoline tax from 11.1 cents to 14 cents and diesel tax from 11.1 cents to 15 cents plus 8 cents surcharge for motor carriers Increased personal income tax exemptions from $500 to $1000 for dependents and blind Repealed worldwide unitary combination Increased truck fees & repealed property tax on interstate motor carriers Increased hazardous waste tax
Iowa	Expanded sales tax base to miscellaneous products Instituted a sales tax credit for industrial and farm machinery Instituted 2% premium tax on Blue Cross and Blue Shield Increased gasoline tax of 13 cents by 2 cents in 1985, 2 cents in 1986; diesel 1 cent in 1985, 2 cents in 1986 Increased tax for wine $1.50/liter Increased cigarette tax 8 cents from 16 to 24 cents/pack and increased tobacco products tax on wholesalers from 10% to 15% Began a lottery Authorized counties & cities a wage tax and 1% sales tax

TABLE 50--1985 MAJOR TAX CHANGES BY STATE
(continued)

State	Tax
Kansas	Increased cigarette tax 8 cents from 16 to 24 cents/pack Reduced gasohol differential rate from 5 cents less than gasoline to 4 cents on 7/1/85; to 3 cents on 7/1/86; to 2 cents on 7/1/87 Allowed $5000 limit on federal income tax deduction to expire Accelerated collections of insurance premiums
Kentucky	Corporation income tax: Increased rate for income over $250,000 Double weighted sales factor Reinstated depreciation allowances in pre-1981 law Increased corporation license tax rate Extended sales tax to equipment leases and rentals Lowered inheritance tax for spouses Exempted most inventories from property tax
Louisiana	Repealed retail alcoholic beverages tax
Maine	Increased real estate transfer tax
Maryland	Reduced wagering tax from 4.09% to .5% Contingent cigarette increase depending on federal tax change Excluded Social Security income from personal income tax
Massachusetts	Instituted local option tax for hotels/motels and jet fuel Changed basis of savings bank excise tax Allowed corporate income investment tax credit to sunset, reducing it from 3% to 1%
Minnesota	Reduced and reformed personal income tax rates Increased personal income tax standard deduction from $2,300 to $2,400 Reduced sales tax on farm and certain industrial machinery in depressed counties Increased property tax credits for homeowners and farmers Increased cigarette tax 5 cents/pack from 18 cents to 23 cents/pack Contingent cigarette tax increase depending on federal tax change
Mississippi	Increased cigarette tax 7 cents/pack from 11 cents to 18 cents Contingent cigarette tax increase depending on federal tax change Increased alcoholic beverage taxes

TABLE 50--1985 MAJOR TAX CHANGES BY STATE
(continued)

State	Tax
Mississippi (continued)	Increased miscellaneous general sales tax exemptions Increased insurance premium tax on domestic companies
Missouri	Contingent cigarette tax increase depending on federal tax change
Montana	Contingent cigarette tax increase depending on federal tax change Increased railroad property tax Increased various alcoholic beverage taxes Adopted temporary coal production incentive tax credit
Nebraska	Temporarily increased personal income tax from 19% of federal tax liability to 20% Increased sales tax from 3.5 cents to 4.5 cents beginning in FY 87 Expanded sales tax base by removing certain exemptions (mainly business utilities) Increased cigarette tax from 18 cents/pack to 23 cents effective 3/86 Contingent cigarette tax increase depending on federal tax change Increased various alcoholic beverage taxes Increased motor fuel tax an average of 2.1 cents/gal; 1 cent of the increase to be distributed to cities and counties Reduced tax exemption for gasohol 2 cents/gal.
Nevada	Made 15 cents cigarette tax permanent rather than drop to 10 cents Extended various temporary alcoholic beverage taxes Contingent cigarette tax increase depending on federal tax change Increased gasoline and diesel tax 1 cent from 12 cents to 13 cents/gal. Extended 3% temporary tax on insurance premiums Extended temporary tax on gaming Allowed 5% wholesale surtax on soda pop to expire
New Hampshire	Reduced corporate income tax from 9.08% to 8.25% (had been scheduled to fall to 8%) Reduced real estate transfer tax Contingent cigarette tax increase depending on federal tax change
New Jersey	Reduced inheritance tax Instituted various solid waste management taxes Increased diesel tax 3 cents from 8 cents to 11 cents/gal.
New Mexico	Contingent cigarette tax increase depending on federal tax change

TABLE 50--1985 MAJOR TAX CHANGES BY STATE
(continued)

State	Tax
	Adopted tax amnesty program Changed personal income tax exemption provisions for elderly
New York	Adopted 3 year personal income tax reform program - reduced personal income tax rates - increased personal exemption from $800 to $900 - increased standard deduction from $2,500 to $2,800 for single taxpayers to $3,800 for married - created a family adjustment - increased low-income allowance Made permanent a temporary 25% tax increase on alcoholic beverages Reduced utility tax on telephones Reduced bank tax for commercial banks Adopted tax amnesty program
North Carolina	Reduced intangibles tax Enacted property tax credits for inventories Reduced inheritance and gift taxes Enacted personal income tax credit ranging from $15 to $25 Exempted food purchased with food stamps Removed lower alcoholic beverage tax rate for native wines Increased personal income tax credit for day care Raised income limit for homestead exemption
North Dakota	Extended 4% sales tax to include soft drinks, candy, and gum Contingent temporary 1% sales tax increase from 4% to 5% depending on level of revenues by April 1986 Made permanent temporary personal income tax increase (was 7.5% of federal tax liability, now 10.5%) Made permanent temporary corporate income tax increase
Ohio	Reduced personal income tax rates by 20% over 3 years (last 5% cut depends on unemployment rate) Instituted preferential corporate franchise tax/ excludes R&D activities from base rate Phased out franchise income surtax by 1988 Extended litter tax Increased severance tax rate for coal from 4 cents to 7 cents/ton and surtax from 1 cent to 7 cents/ton
Oklahoma	Made permanent temporary sales tax increase (was to drop from 3% to 2%)

TABLE 50--1985 MAJOR TAX CHANGES BY STATE
(continued)

State	Tax
Oklahoma (continued)	Increased sales tax rate 1/4% from 3% to 3-1/4% Increased corporate income tax 1% from 4% to 5% Increased motor fuel tax 1 cent from 9 cents to 10 cents/gal. Increased vehicle excise tax 1-1/4% from 2% to 3-1/4% Contingent cigarette tax increase depending on federal tax change Increased automobile license and registration fees and charges; instituted a road user fee Instituted a 10% tax on sale of mixed beverages, and $1/bottle enforcement tax on spirits Increased insurance premuim tax for domestic companies
Oregon	Allowed temporary 8% personal income tax surcharge to expire - retained $85 personal credit - delayed indexing for 2 years (begin in 1987) Made permanent 10 cents/pack cigarette surcharge Increased cigarette tax 8 cents/pack from 19 cents to 27 cents Instituted a 35% tax on other tobacco products Adopted Accelerated Cost Recovery System for depreciation Increased gasoline tax in two steps: 1 cent effective 1/86; 1 cent effective 1/87 Reduced property tax credit for homeowners/renters by lowering maximum benefit from $170 to $100
Pennsylvania	Reduced personal income tax rate from 2.35% to 2.2% Reduced prepayment requirements on capital stock & franchise tax Added additional exemption to capital stock & franchise tax Instituted one time economic revitalization tax credit Property tax/renters rebate; increased income limit for eligibility
Rhode Island	Reduced personal income tax rate from 25.65% to 23.65% effective 1/85 23.65% to 22.65% effective 7/86 22.65% to 21.65% effective 1/87 Increased motor fuel wholesale tax rate 1% Repealed gross earnings tax on petroleum companies Increased cigarette tax 0.4 cents/pack Contingent cigarette tax increase depending on federal tax change
South Carolina	Reformed personal income tax Repealed $12.50 sales tax credit for food purchases

TABLE 50--1985 MAJOR TAX CHANGES BY STATE
(continued)

State	Tax
South Dakota	Instituted a new tax on used cars Increased cigarette tax 8 cents/pack from 15 cents to 23 cents Increased gasohol tax
Tennessee	Made permanent temporary sales tax of 5.5% (was scheduled to decrease to 4.5%) Increased gas tax 3 cents from 9 cents to 12 cents/gal. Increased exemptions for dividend income tax Repealed scheduled phase-out of sales tax on food but exempted utilities
Texas	Increased various fees Increased higher education tuition Extended sales tax to telecommunication services
Utah	Contingent cigarette tax increase depending on federal tax change Repealed worldwide unitary combination Exempted industrial machinery and equipment purchased or leased for new or expanding manufacturing operations from sales and use tax; extended exemption for pollution control equipment Suspended gasohol tax reduction of 5 cents/gal. Reduced sales tax from 4.625% to 4.594%
Vermont	Extended 4% sales tax to tobacco products
Virginia	Instituted utility tax Increased tax on spirits from 37-1/2% to 43%
Washington	Lowered business and occupations tax on meat processors Changed system of taxing sewage treatment, water, and garbage disposal Increased real estate transfer tax
West Virginia	Allowed temporary 12% personal income tax surcharge and 15% corporate income tax surcharge to expire Enacted major reform of business taxes, replacing business and occupations tax with new franchise tax; enacted major new credits for investments Eliminated state inheritance tax except for federal pick-up Created new telephone & telegraph tax Created new severance taxes
Wisconsin	Reduced and reformed personal income tax: - Collapsed 8 brackets into 4 - Reduced top rate from 10% to 7.9% - Developed sliding scale standard deduction based on income level

TABLE 50--1985 MAJOR TAX CHANGES BY STATE
(continued)

State	Tax
Wisconsin (continued)	- Eliminated personal credit; kept dependent credit - Created "deduction-credits" Contingent cigarette tax increase depending on federal tax change Miscellaneous changes, including limitation on businesses and entertainment expenses and changed taxation of foreign dividends Miscellaneous changes to public utility tax rates 7.9% credit for property taxes and rent (up to $2000), payable in 1986 only
Wyoming	Reduced severance tax: 1. on "mined" oil or gas wells from standard 6% to 1-1/2%; and 2. on tertiary production from standard 6% to 4% for first five years

Source: National Conference of State Legislatures, "State Budget Actions in 1985," Denver, CO, August 1985, and Commerce Clearinghouse, State Tax Guide.

TABLE 51--MAJOR STATE TAX INCREASES IN 1981, 1982, 1983, 1984 AND 1985

State and Region	Individual Income	Sales	Business	Cigarette	Alcohol	Motor Fuel	Miscellaneous	No Tax Increase
U.S. TOTAL TAX CHANGES	33	46	35	62	47	69	61	1
New England								
Connecticut	3		1,3	3,5[c]	3	3,4	3	
Maine	3[b]		3	3,4	1	3	2,5	
Massachusetts				3		3		
New Hampshire			1,3	3,5[c]	1,3	1,3[e]	3	
Rhode Island	3		3	2,5,5[c]	3	1,3,5	2	
Vermont	4	2	4	3	1	1,2,3		
Mideast								
Delaware			4			1		
Maryland				5[c]		2		
New Jersey	2	2		2		5	5	
New York				3,5[e]	3,5[e]		1,3	
Pennsylvania	1*,3			3		3	1	
Great Lakes								
Illinois	3	3	3	5[c]		3	5	
Indiana	2	2			1	1,5	5	
Michigan	2,3			2				
Ohio	2,3	1	1,2,3		1	1	1,3,5	
Wisconsin	3	2,3[e]	3[e]	1,2,3[e]5[c]	1	1,3		
Plains								
Iowa		3		1,3[e],5	5	1,5	5	
Kansas	3*	1,2,3[e]		3,5	3	3	3,5	
Minnesota	2,3[e]*	2,4	2	5,5[c]		1,3	3	
Missouri		2,3[a],5		2,5[c]				
Nebraska	2[e],3[a]		2,3	1,2,3[e],5[c]	1,5	5	1,3	
North Dakota	3,5[e]	3	3,5[e]	3	3	1,3	3	
South Dakota				1,5	1	1,4[e]	1,4,5	
Southeast								
Alabama				4		4	3,4	
Arkansas		3		3	3,5	5	1,3	
Florida	f	2	3	5[c]	3	3*,5	2*,5	
Georgia								X
Kentucky		5*	5		2	2		
Louisiana	3*	4	4	4	4	4	4	
Mississippi	2,4[e]	2,3,4[e],5*	2,4[e]	5,5[c]	1,5		3,5	
North Carolina						1	3	
South Carolina	2*,3*,5*	4			3	1	2,3	
Tennessee		3[e],4,5[e]	4		1	1,5	2,3,4	
Virginia					2,5	1,2	5	
West Virginia	3	1	3		1,3	1,3	5	
Southwest								
Arizona		3,4[e]		4,5[c]	4	1,2,5	3,4,5	
New Mexico	3	3	3	5[c]	1		3	
Oklahoma		4,5	5	5[c]	4,5	4,5	3,5	
Texas		4	4	4	4	4		
Rocky Mountain								
Colorado	3*,5[e]	3,4[e]	3,5[e]	3,5[e]		1,3	2	
Idaho		3,4[e]	3			1,2,3	1	
Montana				3,5[c]	5	3	1	
Utah		3,4[e]	3,4	2,5[c]	1,2,3	1,4	3,4	
Wyoming							1	
Far West								
California						1		
Nevada		1		3,5[ec]	1,3,5[e]	1,5	3,5	
Oregon	2,3[e]*			1,2,3[e],5	3[e]	1,3,5	1	
Washington		1,2,3	2,3	1,2,3[e]	1,2,3[e]	1,3	3,4,5	
Alaska				5	3		1	
Hawaii						5	5	

1--Tax increase in 1981. 2--Tax increase in 1982. 3--Tax increase in 1983. 4--Tax increase in 1984. 5--Tax increase in 1985.

*--Indicates states that increased revenue from a tax without directly increasing the tax rate, but by changing the tax base (e.g., by suspending indexing).

a--Nebraska raised it sales tax rate and exempted food from the sales tax. These two actions approximately offset each other in terms of their effect on tax revenue. It also raised its income tax from 18% to 20% of federal tax liability, but this essentially offset the 10% federal tax reduction.

b--Maine cancelled a tax decrease passed by initiative which would have retroactively indexed the income tax. The retroactive feature of this initiative was eliminated, but future tax adjustments were not changed.

c--Passed contingent cigarette tax increase which will be triggered if the federal government allows an 8¢/pack cigarette decrease to take place as scheduled in 1985.

e--Indicates states that extended or made permanent previously enacted temporary taxes.

f--Florida repealed worldwide unitary tax but raised the corporate income tax

Note: Table does not distinguish differences between temporary and permanent tax increases. Table notes only legislative and citizen passed tax changes enacted in the specified year. It does not include administrative tax increases.

Source: ACIR staff compilations based on the National Conference of State Legislatures, Legislative Finance Paper # 49, "State Budget Actions in 1985," Legislative Finance Paper #45, "State Budget Actions in 1984;" Legislative Finance Paper #38, "State Budget Actions in 1983;" Legislative Finance Paper #37, "State Tax Action in 1982," Denver, CO; Commerce Clearing House, State Tax Review. No. 2.

TABLE 52--MAJOR STATE TAX DECREASES IN 1981, 1982, 1983, 1984 AND 1985

State and Region	Individual Income	Sales	Business	Miscel-laneous	No Tax Decrease
U.S. TOTAL TAX CHANGES	39	11	16	32	8
New England					
Connecticut	5	5*	2	5	
Maine	2*				
Massachusetts	2*				
New Hampshire			2,5	5	
Rhode Island	4,5			3*,5	
Vermont					X
Mideast					
Delaware	4,5			5	
Maryland				3,5	
New Jersey				1,5	
New York	5			5	
Pennsylvania	2,4e5		2,4,5		
Great Lakes					
Illinois	4e	3*		2	
Indiana	5*				
Michigan	4		2*	5	
Ohio	4a,5		5	1,2,5	
Wisconsin	4e,5		4e	4,5	
Plains					
Iowa		5*			
Kansas	5e	5*			
Minnesota	4e,5				
Missouri					X
Nebraska	4	3*,4e	4		
North Dakota			2		
South Dakota					X
Southeast					
Alabama					X
Arkansas					X
Florida				3	
Georgia	1*				
Kentucky				5	
Louisiana				5	
Mississippi					X
North Carolina	5*			5	
South Carolina	1*,4*			4	
Tennessee				4	
Virginia				1	
West Virginia	5e		5e	5	
Southwest					
Arizona	2*				
New Mexico	1	1		1	
Oklahoma	2*				
Texas					X
Rocky Mountain					
Colorado		4e	1,5*		
Idaho		4e			
Montana	1e			5	
Utah		5*			
Wyoming				2,3,5	
Far West					
California	2*			2	
Nevada					X
Oregon	5e		4*	5	
Washington		2			
Alaska			1		
Hawaii	1a,2a,3a,4a,5				

1--Tax decrease in 1981. 2--Tax decrease in 1982. 3--Tax decrease in 1983.
4--Tax decrease in 1984. 5--Tax decrease in 1985.

*--Indicates states that decreased revenue from a tax without directly decreasing the tax rate but by changing the tax base. Does not include changes attributed to the federal Accelerated Cost Recovery System.

a--One-time rebate.

e--Indicates states that allowed a scheduled tax decrease to expire on time or earlier than scheduled.

Source: ACIR staff compilations based on the National Conference of State Legislatures, Legislative Finance Paper #49, "State Budget Actions in 1985", Legislative Finance Paper #45, "State Budget Actions in 1984;" Legislative Finance Paper #38, "State Budget Actions in 1983;" Legislative Finance Paper #37, "State Tax Action in 1982," Denver, CO; Commerce Clearing House, State Tax Review.

TABLE 53--A BAROMETER OF FISCAL PRESSURE
(State Personal Income and Sales Tax Legislative Actions)

	Personal Income Tax	Sales Tax	Commentary
PERIOD OF REAL STATE-LOCAL GROWTH (1959-1977)			
New Tax Adoptions	13	12	A steady strengthening of state tax systems to underwrite real expenditure growth.
Tax Increases	75	76	
Tax Decreases	N/A	N/A	
PERIOD OF TAX REVOLT (1978-1980)			
New Tax Adoptions	--	--	Sharp contractions in state tax powers.
Tax Increases	2	6	
Tax Decreases	35	19	
PERIOD OF RECESSION (1981-1983)			
New Tax Adoptions	--	--	Dramatic tax hikes to offset recession-induced revenue losses. No countercyclical aid from Washington.
Tax Increases	28	30	
Tax Decreases	2	1	
YEARS OF "WAIT AND SEE" (1984 & 1985)			
New Tax Adoptions	--	--	Many industrially-based states experiencing recovery; other states are not. States are waiting to see how the federal government deals with the deficit and the economy.
Tax Increases	5	14	
Tax Decreases	25	7	

Calculations not only count state tax rate increases and decreases, but also include adoptions and extensions of temporary tax changes, major changes in personal exemptions or credits or standard deductions, indexation of personal income taxes, tax rebates, elimination of taxes, and changes in major tax exemptions. For example, if a given state increased the personal exemption and added a property tax credit, these would be counted as two tax decrease actions.

Source: ACIR staff compilations.

TABLE 54--SOURCES OF INCREASES IN STATE TAX COLLECTIONS, 1964-1986
(in billions of dollars)

Fiscal Year	Total Tax Revenue Collections	Dollar Change in Total Tax Revenue	Percentage Change in Tax Revenue 1/	Dollar Change Resulting from Political Actions 2/	Percentage of Increased Tax Revenue Resulting from Political Actions	Dollar Change Resulting From Economic Factors3/	Percentage of Increased Tax Revenue Resulting from Economic Factors
1986	N/A	N/A	N/A	-1.1	N/A	N/A	N/A
1985	$213.60	$16.6	8.4%	0.9	5.4%	$15.7	94.6%
1984	197.02	25.6	14.9	7.4	28.9	18.2	71.1
1983	171.44	8.8	5.4	3.5	39.8	5.3	60.2
1982	162.66	12.9	8.6	3.8	29.5	9.1	70.5
1981	149.74	12.7	9.2	0.4	3.1	12.3	96.9
1980	137.08	12.1	9.8	-2.0	-16.5	14.1	116.5
1979	124.96	11.7	10.3	-2.3	-19.7	14.0	119.7
1978	113.26	12.2	12.0	0.5	4.1	11.7	95.9
1977	101.09	11.8	13.3	1.0	8.5	10.8	91.5
1976	89.26	9.1	11.4	1.0	11.0	8.1	89.0
1975	80.16	5.9	8.0	-0.4	-6.8	6.3	106.8
1974	74.21	6.1	9.0	-0.5	-8.2	6.6	108.2
1973	68.07	8.2	13.7	0.9	11.0	7.3	89.0
1972	59.87	8.3	16.2	5.0	60.2	3.3	39.8
1971	51.52	3.6	7.5	.8	22.2	2.8	77.8
1970	47.96	6.0	14.4	4.0	66.7	2.0	33.3
1969	41.93	5.5	15.2	1.3	23.6	4.2	76.4
1968	36.40	4.5	14.1	2.5	55.6	2.0	44.4
1967	31.93	2.5	8.7	0.5	20.0	2.0	80.0
1966	29.38	3.3	12.5	1.3	39.4	2.0	60.8
1965	26.13	1.9	7.8	0.1	5.3	1.8	94.7
1964	24.24	2.1	9.6	1.0	47.6	1.1	52.4

1/ Increase in actual tax collections divided by previous year collections.

2/ Political action includes discretionary legislative actions such as adopting or repealing a tax, raising or lowering a tax rate, and changing the tax base. Does not include administrative tax adjustments or changes in tax collection procedures. Generally does not include temporary taxes that were later made permanent. If a tax change is phased-in over several years, only the first year of the tax change is counted. Figures in this column represent legislative tax changes that resulted from actions passed in the prior legislative session (e.g., FY 86 tax changes were passed in the 1985 session); therefore, these figures represent revenue projections presented to legislators when they passed the tax change.

3/ Economic growth (or decline) and inflation's effect on revenue growth.

Source: ACIR staff computations from Bureau of the Census, State Government Finance, selected years; Tax Foundation, Tax Review, Annual "State Tax Action" for selected years, Washington, D.C.; National Conference of State Legislatures, Annual "State Budget Actions" for selected years, Denver, CO.

TABLE 55--SUMMARY OF STATE GOVERNMENT INDIVIDUAL INCOME TAXES, PERSONAL EXEMPTIONS, STANDARD DEDUCTIONS, AND DEDUCTABILITY OF FEDERAL INCOME TAXES, 1985

[As of August 1985. Only basic rates, brackets and exemptions are shown. Local income tax rates, even those mandated by the state, are not included. Taxable income rates and brackets apply to single individuals; other schedules may be used for married taxpayers filing jointly or separately and/or heads of households in Alabama, Arkansas, California, Georgia, Hawaii, Idaho, Kansas, Maine, Minnesota, New Mexico, Oklahoma, Oregon, South Carolina, Utah, West Virginia, and Wisconsin (beginning in 1986).]

STATE	Taxable Income Rates (range in percent)	TAXABLE INCOME BRACKETS		PERSONAL EXEMPTIONS			SIZE OF STANDARD DEDUCTION 1/			Federal income tax deductable 2/
		Lowest: amount under	Highest: amount over	Single	Married-joint return	Dependents	Percent	Single	Married-joint return	
AL+*	2.0 - 5.0	$ 500	$ 3,000	$1,500	$ 3,000	$ 300	20%	$2,000	$4,000	yes
AK	NO STATE INCOME TAX									
AZ 3/	2.0 - 8.0	1,061	6,366	1,834	3,668	1,100	18.3	917	1,834	yes
AR	1.0 - 7.0	2,999	25,000	17.50 4/	35 4/	6 4/	10	1,000	1,000	no
CA 3/	1.0 - 11.0	1,580	26,000	40 4/	80 4/	13 4/	X	1,580	3,160	no
CO 3/	3.0 - 8.0	1,420	14,150	1,200	2,400	1,200	X	1,420	1,420	yes
CT*	VERY LIMITED INCOME TAX									
DE+	1.3 - 10.7*	1,000	40,000	800*	1,600*	800*	10	1,000	1,000	yes*
DC	2.0 - 11.0	1,000	25,000	750	1,500	750	X	1,000	1,000	no
FL	NO STATE INCOME TAX									
GA	1.0 - 6.0	750	7,000	1,500	3,000	1,500	15 1/	2,300	3,000	no
HI	2.25 - 11.0	800	30,800	1,040	2,080	1,040	X	800	1,000	no
ID	2.0 - 7.5	1,000	5,000	same as federal 5/						no
IL	2.5	FLAT RATE		1,000	2,000	1,000	X	X	X	no
IN+	3.0	FLAT RATE		1,000	2,000	1,000	X	X	X	no
IA+* 3/	.3 - 13.0	1,023	76,725	20 4/	40 4/	15 4/	15 1/	1,200	3,000	yes
KS	2.0 - 9.0	2,000	25,000	1,000	2,000	1,000	16 1/	2,400	2,800	yes*
KY+	2.0 - 6.0	3,000	8,000	20 4/	40 4/	20 4/	X	650	650	yes
LA	2.0 - 6.0	10,000	50,000	4,500*	9,000*	1,000	*	*	*	yes
ME 3/	1.0 - 10.0	2,000	25,000	1,000	2,000	1,000	16 1/	2,500	3,000	no
MD+*	2.0 - 5.0	1,000	3,000	800	1,600	800	13	1,500	3,000	no
MA*	5.0	FLAT RATE		2,200	*	700	X	X	X	no
MI+*	5.1	FLAT RATE		1,500	3,000	1,500	X	X	X	no
MN 3/	1.0 - 9.9*	300	16,200	70 4/	140 4/	70 4/	10	2,400	2,400	yes*
MS	3.0 - 5.0	5,000	10,000	6,000	9,500	1,500	15	2,300	3,400	no
MO+*	1.5 - 6.0	1,000	9,000	1,200	1,200	400	X	same as federal 5/		yes
MT 3/	2.0 - 11.0	1,300	43,900	1,000	2,000	1,000	20	1,880	3,760	yes
NE	19% of federal income tax liability									no
NV	NO STATE INCOME TAX									
NH*	VERY LIMITED STATE INCOME TAX									
NJ*	2.0 - 3.5	20,000	50,000	1,000	2,000	1,000	X	X	X	no
NM	.7 - 7.8	1,000	100,000	same as federal 5/						no
NY+*	2.0 - 13.75*	1,000	26,000*	850	1,700	850	X	2,500	2,750	no
NC	3.0 - 7.0	2,000	10,000	1,100	2,200*	800	10	550	*	no
ND*	2.0 - 9.0	3,000	50,000	same as federal 5/						yes*
OH+*	0.903- 9,025	5,000	100,000	1,000	2,000	1,000	X	X	X	no
OK*	.5 - 6.0	1,000	7,500	1,000	2,000	1,000	15	2,000	2,000	yes*
OR 3/	4.0 - 10.0	500	5,000	85 4/	170 4/	85 4/	13 1/	1,500	1,500	yes*
PA+	2.35*	FLAT RATE		X	X	X	X	X	X	no
RI*	23.15% of federal income tax liability									no
SC 3/	2.0 - 7.0	2,300	12,300	same as federal 5/						yes*
SD	NO STATE INCOME TAX									
TN*	VERY LIMITED STATE INCOME TAX									
TX	NO STATE INCOME TAX									
UT	2.75 - 7.75	750	3,750	750	1,500	750	15 1/	2,000	2,000	yes
VT*	26.5% of federal income tax liability									no
VA	[illegible] - 5.75	3,000	12,000	600	1,200	600	15	2,000	2,000	no
WA	NO STATE INCOME TAX									
WV*	2.1 - 13.0	2,000	200,000	800	1,600	800	10	1,000	1,000	no
WI* 3/	5.0 - 7.9	7,500	30,000	50 4/	100 4/	50 4/	X	5,200*	7,200*	no
WY	NO STATE INCOME TAX									

X = Not applicable
+ = States in which one or more local governments levy a local income tax
* = See notes on next page

(continued on next page)

TABLE 55--SUMMARY OF STATE GOVERNMENT INDIVIDUAL INCOME TAXES, PERSONAL EXEMPTIONS, STANDARD DEDUCTIONS, AND DEDUCTABILITY OF FEDERAL INCOME TAXES, 1985
(continued)

1/ The lesser of 1) the percentage indicated, multiplied by adjusted gross income or 2) the dollar value listed. Of states that have a maximum standard deduction with a percent of A.G.I. provision, only IA, GA, KS, ME, OR, and UT have a minimum deduction as well. X = Not applicable.

2/ A state provision that allows the taxpayer to deduct fully the federal income tax reduces the effective marginal tax rate for persons in the highest state and federal tax brackets by approximately one-half the nominal tax rate--the deduction is of a lesser benefit to other taxpayers.

3/ Indexed by an inflation factor the brackets shown are the indexed amounts for1984. CO, IA, and WI have suspended indexing for the 1985 tax year. OR is scheduled to begin indexing in 1987.

4/ Tax credit.

5/ Personal Exemptions on the 1985 federal return are $1,040 each; the standard deduction for those filing as single is $2,390 and those filing joint returns $3,540.

AL: Social Security (FICA) taxes are deducted from taxable income.

CT: There is an income tax on interest, capital gains and dividend income only. The rate of this tax ranges from 1% of interest and dividend income for taxpayers with an A.G.I. of $50,000-$53,999 to 13% of such income of taxpayers with an A.G.I. over $100,000. Capital gains are taxes at 7% after an exemption of $100 is applied.

DE: Federal income tax deduction limited to $300 ($600 married). Beginning in 1986, the personal exemption increased from $800 to $1,000. Range of rates for tax years after 1985: 1.2% - 9.7%.

IA: Tax cannot reduce after-tax income of taxpayer to below $5,000.

KS: Limited federal deduction to $5,000 on a single return or $10,000 on a joint return, or 1/2 federal tax liability, whichever is greater. Social security taxes (FICA) are also deductible. Both of these deductions can be taken without itemizing other deductions.

LA: The personal exemption and standard deduction are combined.

MA: In addition there is a 3.75% surcharge on the total tax liability. 10% (flat rate) imposed on net gains, interest and dividends. Tax cannot reduce after-tax income to below $4,400 ($7,200 married). Exemption is the smaller of $4,400 or $3,000 plus the income of the spouse having the smaller income. Social security (FICA) taxes are deducted from taxable income.

MI: Lower rates are possible depending on the state unemployment rate and state accounting practices.

MO: For taxpayers itemizing deductions, social security (FICA) taxes are deductible.

MN: Taxpayer may chose between two tax tables: whether to continue to deduct federal taxes or to forego this deduction and use a lower tax rate. Table reflects the lower tax rate option.

NH: There is a 5% tax on interest and dividends (excluding income from savings bank deposits) in excess of $1,200 ($2,400 married).

NJ: No taxpayer is subject to tax if gross income is $3,000 or less ($1,500 married, filing separately).

NY: No tax due from individuals with an adjusted gross income of $4,000 or less or married head of household or surviving spouse of $8,000 or less. Maximum tax rate on personal service income is 9.5% of such income greater than $17,000. Tax rates, personal exemption, and standard deduction are scheduled to change in 1986 and 1987.

NC: An additional exemption of $1,100 is allowed the spouse with the smallest income. Joint returns are not allowed.

ND: Taxpayers have the option of paying a tax of 10.5 percent of the taxpayers adjusted federal income tax liability or using the long form with a separate schedule.

OH: Taxpayers may choose between a $1,000 personal income exemption or a $650 personal exemption plus a $20 tax credit. The tax rate is scheduled to decrease in 1986 and 1987.

OK: These tax rates and brackets apply to single persons not deducting federal income tax. For individuals deducting federal income tax rates range from .5 percent of the first $1,000 to 17 percent on income over $49,000.

OR: Federal tax deduction limited to $7,000 ($3,500 married, filing separately).

PA: Tax rate decreases to 2.2% beginning in 1986 tax year.

RI: For 1986 and thereafter the rate will be 21.65% but will be 22.21% if indexing of the federal personal income tax takes effect.

SC: Federal tax deduction limited to $500.

TN: Interest and dividends taxes at 6%; dividends from TN corporations taxed at 4%.

VT: In January 1988, or if the General Fund deficit is retired, whichever comes first, the rate will then decrease to 24%.

WV: A 12% surcharge on taxable income over $10,000 is levied until July 1985.

WI: Rates and other information as of 1986. The standard deduction is gradually phased-out as income increases.

Source: ACIR staff compilations based on Commerce Clearing House, State Tax Reporter.

TABLE 56--STATE INDIVIDUAL INCOME TAX RATES FOR 1985
As of October 1985

State	Net Income	Marginal Rate (Percent)	Special Rates or Features
Alabama	First $1,000	2%	Rates shown are for married persons filing jointly. Single persons, heads of families, married persons filing separately, and estates or trusts are taxed at 2% of the first $500 of taxable income, 4% on the next $2,500, and 5% on any excess over $3,000. Local income taxes are additional.
	$1,001-$3,000	4	
	Over $6,000	5	
Alaska	No tax		
Arizona*	First $1,061	2%	Rates shown are for single taxpayers. For married joint returns, the tax is twice the amount it would be if income were cut in half.
	$1,062-$2,122	3% less $11	
	$2,122-$3,183	4 less $32	
	$3,184-$4,244	5 less $64	
	$4,245-$5,305	6 less $106	Tax brackets, personal exemption, standard deduction, and some credits are adjusted annually to reflect changes in the Consumer Price Index.
	$5,306-$6,366	7 less $159	
	Over $6,366	8 less $223	
Arkansas	First $2,999	1	
	$3,000-$5,999	2.5	
	$6,000-$8,999	3.5	
	$9,000-$14,999	4.5	
	$15,000-$24,999	6	
	Over $25,000	7	
California*	$0-$1,580	No Tax	Rates shown are for single taxpayers and married filing separately. For joint returns the tax is twice the amount it would be if taxable income were cut in half. Special rate tables for heads of households and fiduciaries. The tax brackets are adjusted annually for changes in the California CPI. Community property state in which generally one-half of the community income is taxable to each spouse.
	$1,581-$4,810	1	
	$4,811-$7,220	2	
	$7,221-$9,630	3	
	$9,631-$12,080	4	
	$12,081-$14,510	5	
	$14,511-$16,930	6	
	$16,931-$19,330	7	
	$19,331-$21,760	8	
	$21,761-$24,180	9	
	$24,181-$26,600	10	
	Over $26,600	11	
Colorado*	$0-$1,420	3	2% surtax on dividend and interest income in excess of $15,000. Except for 1985, tax brackets, personal exemption, and standard deduction adjusted annually by an inflation factor. The brackets take into account a tax reduction credit which reduces the effective rate of tax 1/2 of 1% in each bracket up to $9,000, multiplied by the annual inflation factor. This credit has been suspended for the 1985, 1986 and 1987 tax years.
	$1,421-$2,830	3.5	
	$2,831-$4,250	4	
	$4,251-$5,660	4.5	
	$5,661-$7,080	5	
	$7,081-$8,490	5.5	
	$8,491-$9,910	6	
	$9,911-$11,320	6.5	
	$11,321-$12,740	7	
	$12,741-$14,150	7.5	
	Over $14,150	8	
Connecticut	Tax on dividends, interest, and capital gains only		A tax ranging from 1% on dividends and interest income of $50,000 to $53,999 to 13% on such income over $100,000 is levied. A 7% tax is imposed on all net gains from the sales or exchange of capital assets.
Delaware	First $1,000	1.3	These tax rates are for 1985. For tax year 1986 and after, the rates will be reduced to range from 1.2% to 9.7% of taxable income. Unless the total full-time equivalent employment averages an annual increase of 6,000 jobs during the period from June 1, 1984 - May 31, 1987, the top bracket rates will be changed to 10% of taxable income in excess of $40,000 and 11.1% in excess of $50,000 effective January 1988.
	$1,001-$2,000	1.8	
	$2,001-$3,000	2.7	
	$3,001-$4,000	3.8	
	$4,001-$5,000	4.7	
	$5,001-$6,000	5.6	
	$6,001-$8,000	6.5	
	$8,001-$10,000	7.2	
	$10,001-$15,000	7.4	
	$15,001-$20,000	7.6	
	$20,001-$25,000	7.9	
	$25,001-$30,000	8.5	
	$30,001-$40,000	9.9	
	Over $40,000	10.7	

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TABLE 56--STATE INDIVIDUAL INCOME TAX RATES FOR 1985
As of October 1985
(Continued)

State	Net Income	Marginal Rate (Percent)	Special Rates or Features
Dist. of Col.	First $1,000	2%	The tax on unincorporated businesses is 10% plus a 5% surcharge. Minimum tax is $100.
	$1,001-$2,000	3	
	$2,001-$3,000	4	
	$3,001-$4,000	5	
	$4,001-$5,000	6	
	$5,001-$10,000	7	
	$10,001-$13,000	8	
	$13,001-$17,000	9	
	$17,001-$25,000	10	
	Over $25,000	11	
Florida	No tax		
Georgia	First $1,000	1	Rates shown are for married persons filing jointly and heads of households. Single persons pay at rates ranging from 1% on taxable net income not over $750 to 6% on taxable net income over $7,000. Married persons filing separately pay at rates ranging from 1% on taxable net income not over $500 to 6% on taxable net income over $5,000.
	$1,001-$3,000	2	
	$3,001-$5,000	3	
	$5,001-$7,000	4	
	$7,001-$10,000	5	
	Over $10,000	6	
Hawaii	First $1,000	No tax	Rates shown are for taxpayers filing jointly and surviving spouses. Special rate tables are provided for heads of households, unmarried individuals (other than surviving spouses and heads of households), married individuals filing separately and estates and trusts.
	$1,001-$2,000	2.25	
	$2,001-$3,000	3.25	
	$3,001-$4,000	4.5	
	$4,001-$5,000	5	
	$5,001-$7,000	6.5	
	$7,001-$11,000	7.5	
	$11,001-$21,000	8.5	
	$21,001-$29,000	9.5	
	$29,001-$41,000	10	
	$41,001-$61,000	10.5	
	Over $61,000	11	
Idaho	First $1,000	2	Each person (joint returns deemed one person) filing return pays additional $10. Community property state in which, generally, one-half of the community income is taxable to each spouse.
	$1,001-$2,000	4	
	$2,001-$3,000	4.5	
	$3,001-$4,000	5.5	
	$4,001-$5,000	6.5	
	Over $5,000	7.5	
Illinois	Taxable Net Income	2.5	Additional personal property replacement tax of 1.5% of net income is imposed on partnership, trusts and subchapter S corporations.
Indiana	Adjusted Gross Income	3	Local income taxes are additional.
Iowa*	$0-$1,023	.5	Brackets are adjusted annually for inflation if the ending General Fund balance is $60 million or more. Indexation of brackets occurred only for tax year 1979. Local income taxes are additional.
	$1,024-$2,046	1.25	
	$2,047-$3,069	2.75	
	$3,070-$4,092	3.5	
	$4,093-$7,161	5	
	$7,162-$9,207	6	
	$9,208-$15,345	7	
	$15,346-$20,460	8	
	$20,461-$25,575	9	
	$25,576-$30,690	10	
	$30,691-$40,920	11	
	$40,921-$76,725	12	
	Over $76,725	13	

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TABLE 56--STATE INDIVIDUAL INCOME TAX RATES FOR 1985
As of October 1985
(Continued)

State	Net Income	Marginal Rate (Percent)	Special Rates or Features
Kansas	First $2,000	2%	
	$2,001-$3,000	3.5	
	$3,001-$5,000	4	
	$5,001-$7,000	5	
	$7,001-$10,000	6.5	
	$10,001-$20,000	7.5	
	$20,001-$25,000	8.5	
	Over $25,000	9	
Kentucky	First $3,000	2	Local income taxes are additional.
	$3,001-$4,000	3	
	$4,001-$5,000	4	
	$5,001-$8,000	5	
	Over $8,000	6	
Louisiana	First $10,000	2	Community property state in which, generally, one-half of the community income is taxable to each spouse.
	$10,000-$50,000	4	
	Over $50,000	6	
Maine*	First $2,000	1	Rates shown are for single individuals and married persons filing separately. For unmarried or legally separated individuals who qualify as heads of household, the tax rates range between 1% if taxable income is not over $3,200 and 10% if taxable income is over $37,500. For married individuals filing jointly and widowers permitted to file a joint federal return, the tax rates range between 1% if taxable income is not over $4,200 and 10% if taxable income is over $50,000. The tax brackets are adjusted annually for inflation except for the two highest brackets.
	$2,001-$4,200	2	
	$4,201-$6,200	3	
	$6,201-$8,300	6	
	$8,301-$10,400	7	
	$10,401-$15,600	8	
	$15,601-$25,000	9.2	
	Over $25,000	10	
Maryland	First $1,000	2	Local income taxes are additional.
	$1,001-$2,000	3	
	$2,001-$3,000	4	
	Over $3,000	5	
Massachusetts	Interest, dividends, net capital gains	10	An additional 3.75% surtax is imposed.
	Earned income, annuities	5	
Michigan	Taxable income	5.1	The rate will drop to 4.6% in October 1987. Local income taxes are additional.
Minnesota*	$0-$875	1.5	The rates shown are for married individuals filing joint returns who elect to deduct federal income taxes. For all other married individuals filing joint returns, the rates range between 1.7% and 9.9%. For unmarried individuals, married individuals filing separate returns, estates, and trusts that elect to deduct federal income taxes, the rates range between 1.3% and 14%. For all other unmarried individuals, married individuals filing separate returns, estates, and trusts, the tax ranges between 1% and 9.9%. The tax brackets, personal exemption, and standard deduction are adjusted annually for inflation. However, the inflation adjustments are suspended for years in which there is a shortfall in estimated revenues.
	$876-$1,750	2	
	$1,751-$3,500	2.9	
	$3,501-$5,375	4.8	
	$5,376-$7,000	5.9	
	$7,001-$7,125	6.1	
	$7,126-$8,875	7.2	
	$8,876-$12,375	8.3	
	$12,376-$14,000	9.3	
	$14,001-$16,000	10	
	$16,001-$21,500	11	
	$21,501-$22,125	11.3	
	$22,126-$25,500	12.3	
	$25,501-$28,500	12.6	
	$28,501-$31,750	13.7	
	over $31,750	14	
Mississippi	First $5,000	3	
	$5,001-$10,000	4	
	Over $10,000	5	

(continued on next page)

TABLE 56--STATE INDIVIDUAL INCOME TAX RATES FOR 1985
As of October 1985
(Continued)

State	Net Income	Marginal Rate (Percent)	Special Rates or Features
Missouri	First $1,000	1.5%	Local income taxes are additional.
	$1,001-$2,000	2	
	$2,001-$3,000	2.5	
	$3,001-$4,000	3	
	$4,001-$5,000	3.5	
	$5,001-$6,000	4	
	$6,001-$7,000	4.5	
	$7,001-$8,000	5	
	$8,001-$9,000	5.5	
	Over $9,000	6	
Montana*	$0-$1,300	2	The tax brackets, personal exemption, and standard deduction are adjusted annually for inflation.
	$1,301-$2,500	3	
	$2,501-$5,000	4	
	$5,001-$7,500	5	
	$7,501-$10,000	6	
	$10,001-$12,500	7	
	$12,501-$17,600	8	
	$17,601-$25,100	9	
	$25,101-$43,900	10	
	Over $43,900	11	
Nebraska	Adjusted federal income tax liability	19	
Nevada	No tax		
New Hampshire	Interest and dividends only	5	$1,200 of each taxpayer's income is exempt.
New Jersey	First $20,000	2	Local income taxes are additional.
	$20,001-$50,000	2.5	
	Over $50,000	3.5	
New Mexico	First $2,000	0.7	Taxpayers filing jointly and heads of households pay at rates ranging from 0.7% on net income not over $2,000 to 7.8% on net income over $200,000. Special rates are provided for married persons filing separately. Community property state in which, generally, one-half of the community income is taxable to each spouse.
	$2,001-$3,000	0.8	
	$3,001-$4,000	1.0	
	$4,001-$5,000	1.1	
	$5,001-$6,000	1.3	
	$6,001-$7,000	1.6	
	$7,001-$8,000	2.0	
	$8,001-$10,000	2.5	
	$10,001-$12,000	3.0	
	$12,001-$14,000	3.6	
	$14,001-$16,000	4.2	
	$16,001-$18,000	4.9	
	$18,001-$20,000	5.5	
	$20,001-$25,000	6.1	
	$25,001-$35,000	6.5	
	$35,001-$50,000	6.9	
	$50,001-$100,000	7.4	
	Over $100,000	7.8	

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TABLE 56--STATE INDIVIDUAL INCOME TAX RATES FOR 1985
As of October 1985
(Continued)

State	Net Income	Marginal Rate (Percent)	Special Rates or Features
New York	First $1,000	2	For 1986, the rates range between 2% on the first $1,000 and 13.5% on taxable income over $26,000. After 1986, the rates range between 2% on the first $1,000 and 13% on taxable income over $26,000.
	$1,001-$3,000	3	
	$3,001-$5,000	4	
	$5,001-$7,000	5	
	$7,001-$9,000	6	
	$9,001-$11,000	7	The maximum tax rate on personal service taxable income is 9.5% (9% after 1986) of the amount by which such income exceeds $17,000. Income taxes of New York City and Yonkers are additional.
	$11,001-$13,000	8	
	$13,001-$15,000	9	
	$15,001-$17,000	10	
	$17,001-$19,000	11	
	$19,001-$21,000	12	
	$21,001-$23,000	13	
	Over $23,000	13.75	
North Carolina	First $2,000	3%	
	$2,001-$4,000	4	
	$4,001-$6,000	5	
	$6,001-$10,000	6	
	Over $10,000	7	
North Dakota	First $3,000	2	Individuals, estates and trusts are allowed an optional method of computing the tax. The optional tax is 10.5% of the taxpayer's adjusted federal income tax liability for the tax year.
	$3,001-$5,000	3	
	$5,001-$8,000	4	
	$8,001-$15,000	5	
	$15,001-$25,000	6	
	$25,001-$35,000	7	
	$35,001-$50,000	8	
	Over $50,000	9	
Ohio	First $5,000	0.903	For tax years ending in 1986, the tax rates range between 0.855% and 8.55%. For tax years ending after 1986 but prior to July 1, 1987, the tax rates range between 0.808% and 8.075%. For tax years ending in the last half of 1987, the tax rates range between 0.808% and 8.075% if the state's unemployment rate is 7% or more and between 0.784% and 7.838% if the state's unemployment rate is less than 7%. For tax years ending after 1987, the tax rates range between 0.808% and 8.075% if the state's unemployment rate is 7% or more and between 0.76% and 7.6% if the state's unemployment rate is less than 7%. Local income taxes are additional.
	$5001-$10,000	1.805	
	$10,001-$15,000	3.61	
	$15,001-$20,000	4.513	
	$20,001-$40,000	5.415	
	$40,001-$80,000	6.318	
	$80,001-$100,000	7.22	
	Over $100,000	9.025	
Oklahoma	First $2,000	0.5	Rates shown for heads of households, married persons filing jointly and a surviving spouse not deducting federal income taxes. Single persons, married persons filing separately and estates and trusts not deducting federal income taxes pay at rates ranging from .5% on the first $1,000 of taxable income to 6% on taxable income over $7,500. Optional rates (ranging from .5% to 17%) are enacted for taxpayers who deduct federal income taxes.
	$2,001-$5,000	1	
	$5,001-$7,500	2	
	$7,501-$10,000	3	
	$10,001-$12,500	4	
	$12,501-$15,000	5	
	Over $15,000	6	
Oregon*	First $500	4	Rates shown are for single individuals. Rates for joint filers, heads of households and qualifying widow(er)s are twice the tax that would be imposed if taxable income were cut in half. In tax year 1987, the state will begin to index the personal credit.
	$501-$1,000	5	
	$1,001-$2,000	6	
	$2,001-$3,000	7	
	$3,001-$4,000	8	
	$4,001-$5,000	9	
	Over $5,000	10.0	
Pennsylvania	Specified classes of taxable income	2.35	2.2% beginning January 1986.
Rhode Island	Modified federal income tax liability	23.15	For 1986 and thereafter the rate is 21.65%. However, if the indexing of the federal personal income tax scheduled to take effect on January 1, 1985, does take effect, the Rhode Island personal income tax rate is increased to 22.21% of federal liability, effective January 1, 1986.

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TABLE 56--STATE INDIVIDUAL INCOME TAX RATES FOR 1985
As of October 1985
(Continued)

State	Net Income	Marginal Rate (Percent)	Special Rates or Features
South Carolina*	First $3,400	no tax	Rates shown are for married individuals filing jointly, surviving spouses and heads of household. Different brackets are set out for unmarried individuals, married individuals filing separately, estates and trusts, and nonresident individuals. The tax brackets, personal exemption, and standard deduction are annually indexed for inflation.
	$3,401-$5,400	2	
	$5,401-$7,400	3	
	$7,401-$9,400	4	
	$9,401-$11,400	5	
	$11,401-$13,600	6	
	over $13,600	7	
South Dakota	No tax		
Tennessee	Interest and dividends only	6	Individuals are taxable only on interest and dividends; until 1986, tax on dividends from corporations 75% of whose property is taxable in Tennessee is 4%.
Texas	No tax		
Utah	First $1,500	2.25	Married taxpayers filing separately, single taxpayers and estates and trusts pay at rates ranging from 2.75% on taxable income not over $750 to $178 plus 7.75% on taxable income over $3,750.
	$1,501-$3,000	$41 + 3.75	
	$3,001-$4,500	$98 + 4.75	
	$4,501-$6,000	$169 + 5.75	
	$6,001-$7,500	$255 + 6.75	
	Over $7,500	$356 + 7.75	
Vermont	Federal income tax liability	26.5	For the earlier of either tax years beginning on and after January 1, 1988, or on and after January 1 of the calendar year following the end of the first fiscal year in which the deficit in the General Fund is retired, the rate is reduced to 24%.
Virginia	First $3,000	2	
	$3,001-$5,000	3	
	$5,001-$12,000	5	
	Over $12,000	5.75	
Washington	No tax		
West Virginia	First $2,000	2.1	Rates shown are for taxpayers filing separate returns. Taxpayers filing jointly or filing a return as a surviving spouse pay at rates ranging from 2.1% of taxable income not over $4,000 to 13% on taxable income over $120,000. Heads of households pay at rates ranging from 2.1% of taxable income not over $2,000 to 13% of taxable income over $70,000. A 12% surtax is imposed from April 1983 through June 1985, for individuals and heads of households with state taxable income in excess of $10,000 and for persons filing a joint return with state taxable income in excess of $20,000. A minimum tax is also imposed equal to the excess by which an amount equal to 25% of any federal minimum tax or alternative minimum tax for the tax year exceeds the total tax due for the tax year.
	$2,001-$4,000	2.3	
	$4,001-$6,000	2.8	
	$6,001-$8,000	3.2	
	$8,001-$10,000	3.5	
	$10,001-$12,000	4	
	$12,001-$14,000	5.3	
	$14,001-$16,000	5.9	
	$16,001-$18,000	6.8	
	$18,001-$20,000	7.4	
	$20,001-$22,000	8.2	
	$22,001-$26,000	9.2	
	$26,001-$32,000	10.5	
	$32,001-$38,000	11.6	
	$38,001-$44,000	12.6	
	$44,001-$60,000	12.9	
	Over $60,000	13	
Wisconsin*	$0-$3,900	3.4	For tax years 1983, 1984, and 1985 indexation of the tax brackets has been suspended. Beginning in 1986 the tax is computed at the following rates for married joint returns: $0-$10,000, 5%; $10,001-$20,000, 6.6%; $20,001-$40,000, 7.5%; over $40,000, 7.9%. If there are sufficient revenues, the tax rates will be indexed for inflation beginning in 1987.
	$3,901-$7,700	5.2	
	$7,701-$11,700	7	
	$11,701-$15,500	8.2	
	$15,501-$19,400	8.7	
	$19,401-$25,800	9.1	
	$25,801-$51,600	9.5	
	Over $51,600	10	
Wyoming	No tax		

*NOTE: The 1985 indexing factors for those states that index their personal income tax have not been released as of time of publication.

Source: ACIR staff compilations based on the Commerce Clearing House, State Tax Guide.

TABLE 57--LOCAL GOVERNMENT UNITS WITH INCOME TAXES, SELECTED YEARS 1976-85

State	1985	1984	1981	1979	1976
Alabama					
Cities	10	8	5	5	6
Delaware					
Cities (Wilmington)	1	1	1	1	1
Indiana					
Counties	44	43	38	37	38
Iowa					
School districts	57	57	26	21	3
Kentucky					
Cities	67	61		59	59
Counties	11	9		8	
Maryland					
Counties	24	24	24	24	24
Michigan					
Cities	16	16	16	16	16
Missouri					
Cities (KC & St. Louis)	2	2	2	2	2
New York					
Cities (NYC & Yonkers)	2	2	1	1	1
Ohio					
Cities	467	460	n.a.	417	385
School districts	6	6	n.a.	0	0
Pennsylvania					
Cities, boroughs, towns, townships, and school districts	2,758	2,644 est.	n.a.	2,585 est.	2,553 est.
TOTAL (excluding Penn.)	707	688	n.a.	597	535
TOTAL (including Penn.)	3,465	3,332 est.	n.a.	3,182 est.	3,088 est.

Source: ACIR staff compilations based on State Tax Guide, Commerce Clearinghouse.

TABLE 58--USE OF LOCAL INCOME AND WAGE TAXES* (AS OF NOVEMBER 1985)

State/ Type of Govt.	Tax Rates Employed	Tax Rate Limits	Tax Base	Kind of Tax	Number of Jurisdictions Levying Tax & Percentage #	%	Voter Approval Required	Notes
ALABAMA Municipal	1.0 - 2.0%	none	Wages only	flat rate	10	2%	no	Tax is levied on residents and non-residents that derive income within city boundaries
ARKANSAS Municipal	0	1.0%	state taxable income	flat rate	0	0	yes	Non-residents are subject to the tax on only one-half of income
DELAWARE Municipal	1.25	1.25	Wages only	flat rate	1 Wilmgtn	2	no	Non-residents deriving income from the city are liable for the tax
GEORGIA County	0	1.0	state taxable income	flat rate	0	0	yes	Tax may not be levied if local government opted to use a sales tax. Counties have precidence. Tax does not apply to individuals with gross incomes under $7,500. Revenue used to lower property taxes.
Municipal	0	1.0			0	0	yes	
INDIANA County	0.2 - 1.0	1.0	state taxable income	flat rate	44	48	no	The tax rate for non-residents is 1/4% or 1/4 of rate for residents. The county may choose between 2 taxes: the County Adjusted Gross Income Tax or the County Option Income Tax.
IOWA School Districts	2.0-17.75	determined by state comptroller	state taxable income	surcharge on state income tax	57	13	yes	School districts may use a local income tax when its costs exceed the property tax limit and state aid.
County	0	1.0-4.0	Wages only	flat rate	0	0	yes	Excludes state and county employees.
Municipal	0	1.0-4.0			0	0	yes	
KENTUCKY County	0.25-1.75	1.75	Wages only	flat rate	11	9	no	Counties may impose a tax for school purposes only. City taxes may be credited against the county tax. Larger cities tax non-residents at a lower rate.
Municipal	0.5-1.25	1.75			67	16	no	
MARYLAND County	20 - 50 surcharge	20 - 50 surcharge	state taxable income	surcharge on state income tax	24	100	no	The state mandates the counties and city of Baltimore to levy a tax. The city of Baltimore is included as a county.
MICHIGAN Municipal	1.0 - 3.0	1.0 - 3.0	state taxable income	flat rate	16	3	no (Under certain circumstances a vote may be required.)	Detroit taxes residents at 3%, non-residents at 1.5%. Cities with populations under 1 million may levy up to a 2% tax on residents & up to 1/2 of that rate on non-residents. Taxpayers may file petitions for a referendum vote for adoption & increase in tax.

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TABLE 58--USE OF LOCAL INCOME AND WAGE TAXES* (AS OF NOVEMBER 1985)
(continued)

State/ Type of Govt.	Tax Rates Employed	Tax Rate Limits	Tax Base	Kind of Tax	Number of Jurisdictions Levying Tax & Percentage #	%	Voter Approval Required	Notes
MISSOURI Municipal	1.0%	1.0%	Wages only	flat rate	2 (Kansas City & St. Louis)	**	yes	Non-residents are liable for tax by apportioning taxable income derived from the city. Only Kansas City & St. Louis have tax.
NEW YORK Municipal	NYC: 1.9% to 4.3% Yonkers: 15% of state tax liability	none; but adoptions of surtax must be approved by state legislature	state taxable income	graduated	2	**	no	New York City uses 14 brackets; the top bracket is $25,000 and over. For AGIs $15,000-20,000, there is a 2.5% surtax for 1984-1986. For AGIs greater than $20,000 the surtax is 5% in 1984-1986. Non-residents pay a 45/100 of 1% tax on wages.
OHIO Municipal	.25 - 2.5	none	varies, depending on city	flat rate	467	50%	no	Cities have great discretion in choosing tax base, although intangibles may not be taxed. Municipalities levying a tax greater than 1% requires voter approval. Non-residents are liable for the tax that is attributable to the city. No new school districts will be allowed to adopt tax.
School District	.5 - 1.0	1.0			6	1	yes	
PENNSYLVANIA Municipal	.25-4.96	1.0	Wages only	flat rate	2,316	90	no	Overlapping jurisdiction limits each jurisdiction to 1/2 of the maximum rate, except home rule cities may add an additional 1%. The jurisdiction where the taxpayer resides has priority over the jurisdiction where he is employed. Tax is generally imposed on non-residents. There are 19 exceptions that exceed the maximum amount, most notable are Philadelphia (4.96%), Pittsburgh (4%), and Scranton (3.2%). The count of municipalities levying a tax includes townships and boroughs.
School District	.5 - 1.0	1.0	Wages only with some exceptions (e.g., Philadelphia, where it is levied on specific classes of unearned income at a rate of 4.96%).		442	86	no	

CA: San Francisco levies a 1.5% payroll tax as an alternative to the city's business tax. Taxpayers must pay the greater of the two taxes. Los Angeles levies a payroll tax.

CO: The City of Denver levies a monthly $4 Employee Occupational Privilege Tax--$2 paid by the employee and $2 paid by the employer.

DE: Wilmington also has a $6/month/employee head tax paid by the employer for those firms that have more than 5 employees.

DC: Excludes Washington, D.C. which has a graduated net income tax which is similar to a state personal income tax.

NJ: The City of Newark levies a 3/4% payroll tax on certain employers, profit and non-profit, having a payroll over $2,500 per calendar quarter through 1985.

OR: Two transit districts levy a payroll tax on employers. Tax rate in Washington, Clackamas, and Multnomah Counties (includes City of Portland) is .6%. In Lane County the tax is .6% of wages paid.

NOTE: Generally, a wage tax is paid by the employee and a payroll tax is paid by the employer.
* Does not include any taxes levied on businesses. ** Percent is less than one.

Source: ACIR staff compilations based on Commerce Clearing House, State Tax Reporter, and State Revenue Departments.

TABLE 59--LOCAL INCOME TAXES AMOUNT OF REVENUE COLLECTED AND DEGREE OF RELIANCE FOR SELECTED LARGE CITIES AND COUNTIES, 1985*

State/City (County)	1985 Local Income Tax Rate	Local Income Tax Base	FY 84 City Income Tax Collected 000's	FY 84 City Income Tax As a % of Total General Revenue	FY 84 City Income Tax Per Capita 1/
ALABAMA					
Birmingham	1%	Wages only	$25,431	14%	$89.79
DELAWARE					
Wilmington	1.25%	Wages only	16,338	21	233.75
KENTUCKY					
Louisville	2.2%	Wages only	48,404	37	164.90
MARYLAND					
Baltimore	50% of state tax liability 2/	State tax liability	84,251	6	108.84
MICHIGAN					
Detroit	3%	State taxable income	229,352	18	201.41
Grand Rapids	1%		17,653	18	96.58
Lansing	1%		15,608	17	121.62
MISSOURI					
Kansas City	1%	Wages only	66,588	17	149.56
St. Louis	1%		69,765	15	159.52
NEW YORK					
New York City	0.9-4.3	State taxable income	2,744,271	13	387.28
OHIO					
Cincinnati	2%	Generally wages	103,497	32	272.28
Cleveland	2%		143,480	36	256.73
Columbus	2%		126,981	39	222.54
Toledo	2.25%		76,392	40	217.91
PENNSYLVANIA					
Philadelphia	4.3125%	Generally wages	708,164	36	425.23
Pittsburgh	4%		54,718	19	131.87

Note: This table of local income tax information only includes information on selected large cities. See the preceding two tables for informations on the extent of usage of local income taxes in all states.

1/ Figures based on 1982 population.
* Figures combine both individual and corporate income tax where applicable. Rate listed is only for residents of selected city.

2/ In effect, 2.5% of taxable income greater than $3,000.

Source: ACIR computations based on Bureau of the Census, City Government Finances in 1983-84, December 1985.

TABLE 60--EXTENT OF STATE PERSONAL INCOME TAX CONFORMANCE TO THE FEDERAL PERSONAL INCOME TAX BASE, BY STATE, 1985

State and Region	Relation to Federal Internal Revenue Code	State Tax Starting Point: Federal Federal Liability	Federal Taxable Income	Federal AGI Plus Adoption of Most Itemized Deductions	Federal AGI Only	No Federal Starting Point	EXHIBIT: State & Local Taxes NOT Allowed as Deduction for State Tax Purposes
Total		4	8	17	7	6	
New England							
Maine	9/1/84			X			State income tax
Massachusetts	2/1/83				X		All taxes disallowed
Rhode Island	current	X					
Vermont	current	X					
Mideast							
Delaware	current			X			State income tax
Dist. of Col.	7/18/84			X			City income tax
Maryland	current			X			State & local income taxes
New Jersey	N/A					X	State income & sales taxes
New York	current			X			State & local income taxes
Pennsylvania	N/A					X	All taxes disallowed
Great Lakes							
Illinois	current				X		All taxes disallowed
Indiana	1/1/85				X		All taxes disallowed
Michigan	current*				X		All taxes disallowed
Ohio	current				X		All taxes disallowed
Wisconsin	12/31/84				X		All taxes disallowed
Plains							
Iowa	1/1/85			X			State income tax
Kansas	current			X			State income tax
Minnesota	5/25/85			X			State income tax
Missouri	current			X			State income tax
Nebraska	current	X					
North Dakota	12/31/84	X*	X*				
Southeast							
Alabama	N/A					X	State income tax
Arkansas	N/A					X	State income tax
Georgia	1/1/81			X			State & local income taxes
Kentucky	12/31/81			X			State income tax
Louisiana	current			X			State income tax
Mississippi	N/A					X	State income & sales taxes
North Carolina	N/A					X	State income & sales taxes
South Carolina	12/31/84		X				State & local income taxes
Virginia	current			X			State income tax
West Virginia	1/1/85			X			State income tax
Southwest							
Arizona	1/1/85				X		
New Mexico	current		X				
Oklahoma	current		X				
Rocky Mountain							
Colorado	current			X			State income tax
Idaho	1/1/85		X				State income tax
Montana	current			X			State income tax
Utah	current		X				State income tax
Far West							
California	1/1/84			X			State income tax
Oregon	12/31/84		X				State income tax
Hawaii	12/31/84		X				

MI: Taxpayer has the option of using the current update of the IRC or that of 9/84.
ND: Taxpayer may choose between the state tax code based on federal tax liability or federal taxable income. The method based on federal taxable income disallows the deduction for state personal income tax.

Relation to Federal Internal Revenue Code - refers to state adoption of certain federal income tax features as the federal tax code existed at a particular time.

Federal Liability - refers to states that compute state tax liability as a percentage of federal tax liability. This means the states incorporate most federal adjustments, exclusions, exemptions, deductions, credits, and the federal tax rate structure.

Federal Taxable Income - refers to states that compute state liability with a starting point of federal taxable income, which includes most federal adjustments, exclusions, exemptions and deductions. States apply their own rate structure to taxable income.

Federal Adjusted Gross Income - refers to states that compute state liability with a starting point of federal adjusted gross income. This includes adjustments and exclusions, but states apply their own rates, personal exemption, standard deduction and miscellaneous deductions.

Federal AGI Plus Adoption of Most Itemized Deductions - same as above, except state adopts many or most federal itemized deductions which makes this category almost identical to federal taxable income category.

SOURCE: ACIR compilations based on Federation of Tax Adminstrators, "State Taxation of Social Security Benefits," March 1984, Washington D.C. and updated with information from Commerce Clearinghouse, State Tax Reporter.

TABLE 61--MAJOR FEATURES OF STATE PERSONAL INCOME INDEXING LAWS

STATE	FEATURES INDEXED				Exhibit	INDEX USED	EFFECTIVE DATE	CURRENT STATUS	NOTES
	Tax Brackets	Personal Exemption or Credit	Standard Deduction	Other	Number of Brackets				
Arizona	X	X	X	X	7	Phoenix CPI (will switch to state CPI as soon as it is developed)	1978	Operational	First passed in 1978 to index personal exemption, standard deduction, property tax and renters credits. In 1983, the state began to index tax brackets.
California	X	X	X	X	12	California CPI (modified for rental equivalent homeownership)	1978	Operational	In June 1982, initiative passed deleting provision providing for indexation only if CCPI was over 3%.
Colorado	X	X	X		11	Annually set by General Assembly	1978	Suspended for 1983, 1984, 1985	In the event that the General Assembly does not select an indexing rate, a 3% rate will be used.
Iowa	X				13	One-half of GNP Deflator	1979	Conditional	Indexation will go into effect only if ending General Fund balance exceeds $60 million. Indexation has been triggered only once.
Maine	X	X	X		8	One-half of CPI not to exceed 7%	1983	Operational	Two highest brackets are not indexed.
Minnesota	X	X	X		16	National CPI	1979	Operational	In 1983, state adopted a measure requiring indexation to be suspended if a deficit occurs at the end of the biennium.
Montana	X	X	X		10	CPI	1981	Operational	N/A
Oregon		X			7	Portland CPI	1987	Postponed Adoption	Legislature passed measure in 1979 to begin in 1981. Implementation was postponed in 1981, 1983 & 1985. Will begin for the 1987 tax year.
South Carolina	X	X	X		7	South Carolina CPI (determined by Budget Control Board), not to exceed 6%	1984	Operational in 1984	Legislature passed measure in 1980 to begin in 1982. Implementation was postponed in 1982 and 1983. For 1984 & 1985 75% of the required adjustment is used. Since state adopted federal personal exemptions & standard deduction & they are indexed, it is automatically adopted in S.C. code.
Wisconsin	X		X		8 4 in 1986	CPI less 3%, not to exceed 7%	1980	Suspended for 1983, 1984, 1985	No adjustment will be necessary for 1986 when major changes in the personal income tax takes effect. Indexing begins again in 1987, when the standard deduction is indexed for the 1st time. Indexation will be suspended if the projected balance is less than 1% of expenditures.

Source: ACIR staff compilations based on Commerce Clearing House, State Tax Reporter and information from legislative fiscal offices.

TABLE 62--MAJOR FEATURES OF STATE SALES TAX
(Effective December 1985)

State and Region	Tax Rate	States Exempting: Food	Prescription Drugs	Consumer Electric & Gas Utilities	Clothing	States Granting Related Income Tax Credit	Degree of Taxation of Services 1/
U.S. Median Rate	4.625%	29	44	32	6	8	
New England							
Connecticut	7.5	X	X	X	X*		4
Maine	5	X	X	X*			4
Massachusetts	5	X	X	X	X*		5
New Hampshire		-- NO STATE SALES TAX --					
Rhode Island	6	X	X	X	X*		5
Vermont	4*	X	X	X		X	5
Mideast							
Delaware		-- NO STATE SALES TAX --					
Dist. of Col.	6	X	X				N/A
Maryland	5	X	X	X*			5
New Jersey	6	X	X	X	X		3
+New York	4	X	X	X			3
Pennsylvania	6	X	X	X	X		3
Great Lakes							
+Illinois	5	X	X				5
Indiana	5	X	X				5
Michigan	4	X	X				5
+Ohio	5	X	X	X			3
+Wisconsin	5	X	X	X*			3
Plains							
+Iowa	4	X	X				3
+Kansas	3		X	X		X*	3
+Minnesota	6	X	X	X*	X		5
+Missouri	4.225*		X	X			5
+Nebraska	3.5*	X	X				5
+North Dakota	4*	X	X	X			5
+South Dakota	4		X			X*	1
Southeast							
+Alabama	4		X				5
+Arkansas	4		X	X*			3
+Florida	5	X	X	X			3
+Georgia	3		X				5
+Kentucky	5	X	X	X			5
+Louisiana	4	X	X	X			3
Mississippi	6		X				3
+North Carolina	3	*	X	X			4
South Carolina	5		X	X*		X*	4
+Tennessee	5.5		X	X			3
+Virginia	3		X	X			5
West Virginia	5	X	X	X			2
Southwest							
+Arizona	5	X	X				4
+New Mexico	3.75					X	1
+Oklahoma	3.25		X	X			5
+Texas	4.125	X	X	X			3
Rocky Mountain							
+Colorado	3.0	X	X	X			5
+Idaho	4		X	X		X	5
Montana		-- NO STATE SALES TAX --					
+Utah	4.625*		X	X*			3
+Wyoming	3		X			X*	3
Far West							
+California	4.75	X	X	X			5
+Nevada	5.75*	X	X	X			5
Oregon		-- NO STATE SALES TAX --					
+Washington	6.5	X	X	X			2
+Alaska		-- NO STATE SALES TAX --					
Hawaii	4					X	1

+ Additional local sales tax rates may be applicable. See table on "Use of Local Sales Taxes" for local rates.

*See notes on next page.

TABLE 62--MAJOR FEATURES OF STATE SALES TAX
(continued)

Notes

Arkansas:	Exempts the first 500 kilowatt hours of electricity per month for residential customers whose income is not more than $12,000 per year.
Connecticut:	Clothing less than $75 is exempt. All clothing for children under 10 is exempt.
Kansas:	Related income tax credit allowed for senior citizens depending on income level.
Maine:	The first 750 KWH per month is exempt.
Maryland:	Residential electricity bills are exempt from sales tax, but natural gas bills are not.
Massachusetts:	Sales tax applies if an item of clothing is over $175.
Minnesota:	Residential use of natural gas or electricity for heating purposes is exempt through the months of November-April.
Missouri:	The sales tax will decrease 1/10 of 1% in June 1990.
Nebraska:	Sales tax will increase 1% as of January 1, 1987.
Nevada:	The state has a mandatory 3.75% county sales tax, which in practice gives the state a sales tax rate of 5.75%.
North Carolina:	Exempted food purchased with food stamps. Adopted non-refundable credit on personal income tax to help offset sales tax on food purchases. The credit ranges from $15 to $25 depending on income level. The credit is not available to taxpayers with taxable income greater than $15,000.
North Dakota:	Contingent 1 cent sales tax increase if General Fund revenues are less than $393 million by April 30, 1986. Tax would be effective from July, 1986 to March 1987.
Rhode Island:	Sales tax applies for sports clothing.
South Carolina:	Adopted a $12.50 income tax credit to help offset the one percent sales tax increase passed in 1984.
South Dakota:	Related income tax credit allowed for senior citizens depending on income level.
Utah:	Rate decreases to 4.594% on July 1, 1986. Rate decreases to 4.5% on January 1, 1990. Residential utility sales tax reduced from 1.625% to 1.594% from July 1, 1986 through December 31, 1989, and drops to 1.5% on January 1, 1990.
Vermont:	The 4.0% tax rate decreases to 3.0% in July 1987.
Wisconsin:	Residential use of natural gas or electricity for heating purposes is exempt through the months of November-April.
Wyoming:	Related income tax credit allowed for senior citizens depending on income level.

1/ Degree of state taxation of professional and personal services other than utilities, admissions, and transient accommodations is divided into five (5) categories:

1. General taxation of most services (Includes most professional and personal services.);
2. Broad taxation of services (May include taxation of repairs; investment counseling; bank service charges; barber and beauty shops; carpentry; laundry and cleaning; photography; rentals; interior decorating; printing; packing; parking; and bookkeeping and collection services.);
3. Substantial taxation of services (May include taxation of repair services; bookkeeping and collection services; laundry and drycleaning; cable T.V.; parking; and landscaping);
4. Narrow taxation of services; (May include taxation of advertising selected business services, and laundry and dry cleaning.); and
5. No (or little) taxation of additional services.

Sources: ACIR staff compilations as of December 1985 based on Commerce Clearing House, State Tax Guide, and John F. Due and John L. Mikesell, Sales Taxation: State and Local Structure and Administration, John Hopkins University Press, 1983.

TABLE 63--LOCAL GOVERNMENT UNITS WITH SALES TAXES, SELECTED YEARS

State, Type of Government	1985	1984	1981	1979	1976
Alabama (Total)	368	353	321	301	265
Municipalities	318	310	281	270	
Counties	50	43	40	31	
Alaska (Total)	92	99	92	93	86
Municipalities	85	92	85	86	
Boroughs	7	7	7	7	
Arizona (Total)	65	70	59	39	--
Municipalities	64	70	59	39	38
Counties	1	--	--	--	--
Arkansas (Total)	79	60	2	1	1
Municipalities	59	44	2	1	
Counties	20	16	--	--	
California (Total)	497	497	442	442	455
Municipalities	434	434	381	381	
Counties	58	58	58	58	
Transit District	5	5	3	3	
Colorado (Total)	211	205	183	165	121
Municipalities	181	175	159	144	
Counties	29	29	23	20	
Transit District	1	1	1	1	
Florida					
Counties	12	--	--	--	--
Georgia (Total)	143	133	104	84	16
Municipalities	0	0	0	3	
Counties	142	132	103	80	
Transit District	1	1	1	1	
Illinois (Total)	1373	1353	1359	1359	1342
Municipalities	1269	1249	1256	1256	
Counties	102	102	102	102	
Transit District	2	2	1	1	
Kansas (Total)	163	139	40	20	7
Municipalities	104	87	35	15	
Counties	59	52	5	5	
Louisiana (Total)	267	253	251	217	183
Municipalities	173	158	152	136	
Parishes	41	30	30est.	21	
School Districts	53	65	66	60	
Minnesota					
Municipalities	2	2	1	1	1
Missouri (Total)	528	487	333	215	152
Municipalities	439	406	332	214	
Counties	89	81	1	1	
Nebraska					
Municipalities	15	12	7	4	--
Nevada* (Total)	2	1	n.a.	13	12
Municipalities	n.a.	n.a.	n.a.	1	
Counties	2	1	n.a.	12	
New Mexico (Total)	124	120	84	99	32
Municipalities	98	98	76	93	
Counties	26	22	8	6	
New York (Total)	85	87	74	70	68
Municipalities	27	29	29	25	
Counties	57	57	45	45	
Transit District	1	1	--	--	
North Carolina					
Counties	100	100	99	99	96
North Dakota					
Municipalities	1	--	--	--	--
Ohio (Total)	77	65	55	51	33
Counties	75	62	52	50	
Transit District	2	3	3	1	
Oklahoma (Total)	462	447			
Municipalities	449	441	398	398	356
Counties	13	6	--	--	--
South Dakota					
Municipalities	72	82	61	46	18
Tennessee (Total)	105	102	105	104	115
Municipalities	11	8	11	12	
Counties	94	94	94	92	
Texas (Total)	1122	1120	949	946	854
Municipalities	1117	1117	921	921	
Transit District	5	3	28	25	
Utah (Total)	248	248	n.a.	230	204
Municipalities	219	219	n.a.	201	
Counties	29	29	29	29	
Virginia (Total)	136	136	136	136	133
Municipalities	41	41	41	41	
Counties	95	95	95	95	
Washington (Total)	305	306	302	302	300
Municipalities	266	267	264	264	
Counties	39	39	38	38	
Wisconsin					
Counties	2	--	--	--	--
Wyoming					
Counties	14	15	15	13	5
U.S. Total	6668	6492	5702 1/	5448	4893
Percentage change from previous year cited	3%	14%	5%	11%	

1/ In a small number of states, the exact number of units using the tax in 1981 is not provided. Total figure is an estimate.

Note: NV: In 1981, the state made the 3.75% county tax mandatory, which in essence raises the state rate and dedicate the tax for special purposes. That same year, authority was granted for counties to levy a transit tax and two counties currently exercise this option.

Source: ACIR staff compilations based on Commerce Clearinghouse, State Tax Reporter; and National Conference of State Legislatures, Legislative Finance Paper #24, "Local Sales and Income Taxes: How Much Are They Used? Should They Be More Widespread?," Denver, CO, 1982.

TABLE 64--USE OF LOCAL SALES TAXES
(As of November 1985)

State, Type of Government	Tax Rates Employed	Tax Rate Limit	No. of Jurisdictions Levying Tax	% of Jurisdictions Levying Tax	Voter Approval Required	Local Tax Coordination	Revenue Redistribution
Alabama							
Counties	0.5-3.0	None	50	75%	No	Overlap, but some counties do not apply tax within cities with sales tax	None
Municipalities	0.5-3.0	None	318	73%	No		
Alaska							
Boroughs	1.0-4.0	6.0	7	88%	Yes	Overlap with cooperative administration	None
Municipalities	1.0-5.0	6.0	85	60%	No		
Arizona*							
Counties	0.5	Not more than 10% of state tax	1	7%	Yes	Overlap	Counties must use for transportation purposes.
Municipalities	1.0-2.0	None	64	84%	No		
Arkansas							
Counties	1.0	2	20	27%	Yes	Overlap	1% or 0.5% may be levied by cities for 2 years for parks and recreation facilities.
Municipalities	1.0-2.0	2+1% tem.	59	13%	Yes		
California							
Counties	1.25	1.25	58	100%	No	City retailers credit against county collections	.25% of the county tax is used for streets & highways.
Municipalities	1.0	1.0	434	100%	No		
Transit Dists.[1]	0.5	.5	5	n.a.	Yes		
Colorado							
Counties	0.25-3.0	Total state, county & city tax may not exceed 7.0%	29	47%	Yes	4% maximum local rates; this does not preclude counties from a tax not to exceed 1%.	None
Municipalities	1.0-4.0		181	68%	Yes		
Transit Dist.[1]	0.6	0.6	1	n.a.	Yes		
Florida							
Counties*	0.25-1.0	2.0	12	18%	Yes	Exclusive authority	1% tax to be used only for a rapid transit system; 1% may be used only during 1985 for construction of criminal justice facilities
Georgia							
Counties	1.0-2.0	2.0	142	90%	Yes	Cities contract with counties for share of tax; if no agreement is reached then no tax is levied. Also 7 counties share tax with school districts.	1% must be used for property tax relief; 1% may be used for streets and bridges for 1-4 years; 1% may be levied for school districts.
Transit Dist.[1]	1.0	1.0	1	n.a.			
Idaho							
Municipalities (Resort)	0.0	None	0	0	Yes*	Exclusive authority only for resort communities with population under 10,000	None
Illinois							
Counties	1.0	1.0*	102	100%	No	Nonoverlapping jurisdictions, since county tax applies only to unincorporated areas	None
Municipalities	0.5-1.0	1.0*	1269	47%	No		
Transit Dist.[1]	0.25-1.0	1.0	2	n.a.	No		

(continued on next page)

TABLE 64--USE OF LOCAL SALES TAXES
(As of November 1985)
(continued)

State, Type of Government	Tax Rates Employed	Tax Rate Limit	No. of Jurisdictions Levying Tax	% of Jurisdictions Levying Tax	Voter Approval Required	Local Tax Coordination	Revenue Redistribution
Iowa							
Counties	0	1.0	0	0	Yes	No overlap; although the county places issue on ballot, the incorporated and incorporated areas vote separately on whether to adopt tax.	Formula distribution: 75% based on population and 25% on property tax valuations.
Municipalities	1.0	1.0	10		Yes		
Kansas							
Counties	0.5-1.0	1.0	59	56%	Yes	Overlap; maximum combined local rate is 2%.	None
Municipalities	0.5-1.0	1.0	104	17%	Yes		
Kentucky							
Transit Dist.[1]	0	0.5	0	0	Yes	Exclusive authority	Transit purposes
Louisiana							
Parishes	0.5-5.0	Combined local tax of 4% unless authorized	41	66%	Yes	Some cooperative administration	None
Municipalities	0.3-3.0		173	57%	Yes		
School Dist.	0.5-2.0		53	80%	Yes		
Special Dist.	0.125-1.5		24	n.a.	Yes		
Minnesota*							
Municipalities	1.0	1.0	2 (Duluth & Rochester)	(X)	Yes	Exclusive authority	The city of Rochester must allocate the revenue for flood control.
Missouri*							
Counties	0.375-1.0	1.5	89	78%	Yes	Overlap, except for St. Louis county where county tax does not apply in St. Louis City.	Counties may levy 1/2% for general use; 1/2% capital projects; 1/2% property tax relief; 1/10% storm water control; 7/8% tourism. Cities may levy 1% for general use; 1/2% transit.
Municipalities	0.5-1.0	2.975	439	47%	Yes		
Nebraska							
Municipalities	1.0-1.5	2.0% allowed for Lincoln 1.5 others	15	3%	Yes	Exclusive authority	None
Nevada*							
Counties	0.25	0.25	2 (Washoe)	12%	Yes	Exclusive authority	Dedicated for mass transit purposes or tourist promotion.
New Mexico*							
Counties	0.125-.625	.625	26	78%	Yes	Overlap	Cities may adopt .5% special tax for infrastructure needs. County portion may be dedicated for county fire districts or indigent hospital patients.
Municipalities	0.25-1.125	1.5	98	100%	Yes		
New York*							
Counties	1.0-3.0	Combined city & county tax of 3%	57	100%	No	City can pre-empt 1.5% of sales tax from county, but generally cities & counties will negotiate for split.	Not mandated by state, but counties share revenue w/cities
Municipalities	1.0-3.0		27	4%	No		
Transit Dist.[1]	.25	.25	1	N/A	No		
North Carolina*							
Counties	1.0-1.5	1.5	100	100%	No (for 1st 1%) Yes (for last .5%	Exclusive authority	Apportioned w/cities on basis of population or property tax levy

(continued on next page)

TABLE 64--USE OF LOCAL SALES TAXES
(As of November 1985)
(continued)

State, Type of Government	Tax Rates Employed	Tax Rate Limit	No. of Jurisdictions Levying Tax	% of Jurisdictions Levying Tax	Voter Approval Required	Local Tax Coordination	Revenue Redistribution
North Dakota							
Municipalities	1.0	None	1	(X)	Yes	Home rule cities only; exclusive authority	None
Ohio							
Counties	0.5-1.0	1.0	75	85%	No*	Exclusive authority	None
Transit Dist.[1]	0.5-1.0	1.5	2	n.a.	Yes		
Oklahoma							
Municipalities	1.0-4.0	None	449	77%	Yes	Overlap	None
Counties	1.0	2.0	13	17%	Yes		
South Dakota*							
Municipalities	1.0-2.0	2.0	72	23%	Yes	Exclusive authority	None
Tennessee*							
Counties	.75-2.25	2.75	94	100%	Yes	County precedence, but city can levy difference between cnty. tax & state max. tax.	One-half of county portion must go for local school purposes.
Municipalities	0.25-1.5	2.75 (or 1/2 of state tax)	11	3%	Yes		
Texas							
Municipalities	1.0	1.0	1117	100%	Yes	Exclusive authority	None
Transit Dist.[1]	0.25-1.0	1.0	5	N/A	Yes		
Utah*							
Counties	0.75-1.125	1.125	29	100%	No	Do not overlap; cities have precedence; County must enact tax before city can.	First 1/4% must go for transit purposes.
Municipalities	0.75-1.125	1.125	219	98%	No		
Virginia							
Counties	1.0	1.0	95	100%	No	Do not overlap; independent cities have precedence	County portion divided w/towns on basis of school age population.
Municipalities	1.0	1.0	41	100%	No		
Washington*							
Counties	0.5-1.0	1.0	39	100%	No (for 1st .5% Yes (for 2nd .5%)	City tax may not exceed .425% if county has tax. Any county tax must have full credit for city taxes paid by retailers.	None
Municipalities	0.5-1.0	1.0	266	100%			
Wisconsin							
Counties	0.5	0.5	2	3	No	Exclusive authority	None
Wyoming							
Counties	1.0	2.0	14	61%	Yes	Exclusive authority	1% is divided between counties, cities & town based on population; 1% is dedicated for capital construction.

[1] Transit tax is in addition to county and municipal taxes and dedicated for public transportation purposes.

(X) less than 1 percent.

*See notes on next page.

Source: ACIR staff compilations from Sales Taxation: State and Local Structure and Administration, John E. Due and John L. Mikesell, Johns Hopkins University Press, 1983; State Tax Reporter, Commerce Clearinghouse, and discussions with state revenue department personnel.

TABLE 64--USE OF LOCAL SALES TAXES
(As of November 1985)
(continued)

Notes:

AR: Texarkana levies an additional 1% tax in lieu of a state income tax. The 0.5% county tax for transportation purposes will only effect Maricopa County beginning January 1, 1986.

FL: Hillsborough County levies a 1/4% sales tax for indigent health care.

ID: Sales tax adoption must be approved by 60% of the voters.

IL: Home rule cities have no tax rate limit. Chicago, Springfield, and several other cities have a 2% rate.

LA: Beginning January 1986, counties with populations less than 3,000,000 may levy an additional .25% tax.

MN: In 1981, the state prohibited other localities from adopting a sales tax unless specifically authorized by the state.

MO: St. Louis County and 23 cities levy an additional 0.5% public transit tax in lieu of creating a transit district. If this tax was approved by the voters it stays in place until repealed. If it was approved by the governing body, it will expire December 31, 1987. New in 1984, St. Louis City levies a 1.75% tax as authorized by the state.

NV: In 1981, the state made the 3.75% county sales tax mandatory, which in practice raises the state rate and dedicates the tax for local government purposes. Also in 1981, counties were authorized to levy an optional transit tax. Only Washoe and Storey Counties have this 0.25% tax.

NM: A municipality with population under 12,000 and in a class C county may levy an additional 0.5% tax dedicated for capital construction.

NY: Maximum combined local rate is 3.25% for the Metropolitan Communities Transportation District (MCTD) (comprised of the city of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester counties) and 3% elsewhere. Exceptions: for the cities of New York and Yonkers and Nassau County the combined local rate is 4.25%. Erie County will impose a 4% rate until January 1986 when it drops to 3%.

NC: Voter approval for sales tax adoption is optional.

OH: Voter approval not required unless voters petition.

SD: The Cheyenne, Pine Ridge, and Rosebud Indian Reservations impose their own sales tax at 4%.

TN: The local tax applies to only the first $1,100 of sale.

UT: Davis, Salt Lake, and Weber counties and Park City, Orem, and Provo cities have enacted a 0.25% transit tax in lieu of creating a transit district. (Cities use of transit tax requires voter approval.) Local tax limits will increase to .91% effective July 1986, and to 1% effective January 1990 (exclude transit portion). Also, resort communities, defined as having a transient population higher than the permanent population, may levy up to an additional 1% which is used by Brian Head and Park City.

WA: A local transit tax is levied by cities, unincorporated county areas, and unincorporated Public Transportation Benefit Areas. The maximum rate authorized is 0.6%.

TABLE 65--LOCAL SALES TAXES, AMOUNT OF REVENUE COLLECTED, AND DEGREE OF RELIANCE FOR SELECTED LARGE CITIES AND COUNTIES, 1984 1/

State/City (County)	1985 State Sales Tax Rate	1984 Local Sales Tax Rate 2/	Total Sales Tax Rate	City Share of Local Sales Tax Revenue: FY84 City Sales Tax Revenue Collected (000s)	City Share of Local Sales Tax Revenue: FY84 City Sales Tax as a % of Total City General Revenue	City Share of Local Sales Tax Revenue: FY84 City Sales Tax Revenue Per Capita 3/	County Share of Local Sales Tax Revenue: FY84 County Sales Tax Revenue Collected (000s)	County Share of Local Sales Tax Revenue: FY84 County Sales Tax as a % of Total County Revenue	County Share of Local Sales Tax Revenue: FY84 County Sales Tax Revenue Per Capita
ALABAMA									
Birmingham (Jefferson)	4%	3%	7%	$18,982	10%	$67.02	$34,616	20%	$51.47
ARIZONA									
Phoenix (Maricopa)	5%	1%	6%	67,947	11%	82.44	N/A	N/A	N/A
Tucson (Pima)	5%	2%	7%	60,851	26%	172.65	N/A	N/A	N/A
ARKANSAS									
Little Rock (Pulaski)	4%	1%	5%	N/A	N//A	N/A	24,623	34%	71.43
CALIFORNIA									
Long Beach (Los Angeles)	4.75%	1.75%	6.5%	21,455	6	57.76	40,316	1%	5.25
Los Angeles (Los Angeles)	4.75%	1.75%	6.5%	208,758	10	69.07	40,316	1%	5.25
Oakland (Alameda)	4.75%	1.75%	6.5%	22,433	6	65.09	8,339	--	7.33
San Diego (San Diego)	4.75%	1.25%	6.0%	66,610	14	72.72	10,889	1%	5.55
San Francisco (San Francisco)	4.75%	1.75%	6.5%	64,907	4	93.85	--	--	--
San Jose (Santa Clara)	4.75%	1.75%	6.5%	48,001	12	72.82	60,831	7%	45.76
COLORADO									
Denver (Denver)*	3.0%	3.6%	6.6%	133,623	20	264.31	N/A	N/A	N/A
GEORGIA									
Atlanta (Fulton-DeKalb)	3%	2%	5%	N/A	N/A	N/A	83,466 6/	31% 6/	138.81 6/
ILLINOIS									
Chicago (Cook)	5%	3%	8%	202,991	10	67.73	3,184	--	.61
KANSAS									
Kansas City (Wyandotte)	3%	1.5%	4.5%	3,172 5/	3	19.68	5,114	22%	29.43
Wichita (Sedgwick)	3%	0%	3%	N/A	N/A	N/A	N/A	N/A	N/A
LOUISIANA									
Baton Rouge (East Baton Rouge)*	4%	3%	7%	64,722	18	179.00	N/A	N/A	N/A
New Orleans (Orleans)*	4%	5%	9%	112,379	21	199.06	N/A	N/A	N/A
MISSOURI									
Kansas City (Jackson-Clay)	4.225%	2.0%	6.225%	39,143	10	87.92	26,225 4/	21% 4/	34.19 4/
St. Louis (St. Louis)	4.225%	2.25%	6.475%	43,660	9	99.83	103,391	37%	105.89
NEBRASKA									
Omaha (Douglas)	3.5%	1.5%	5.0%	38,233	22	116.37	188	--	.47
NEW MEXICO									
Albuquerque (Bernalillo)	3.75%	.875%	4.652%	29,596	10	86.54	3,218	7	7.40
NEW YORK									
Buffalo (Erie)	4%	3%	7%	N/A	N/A	N/A	162,377	22%	162.98
New York City*	4%	4.25%	8.25%	1,685,583	8	237.87	N/A	N/A	N/A
NORTH CAROLINA									
Charlotte (Mecklenburg)	3%	1.5%	4.5%	12,403	6	38.28	34,113	9%	81.33

(continued on next page)

TABLE 65--LOCAL SALES TAXES, AMOUNT OF REVENUE COLLECTED, AND DEGREE OF RELIANCE FOR SELECTED LARGE CITIES AND COUNTIES, 1984 1/
(Continued)

State/City (County)	1985 State Sales Tax Rate	1984 Local Sales Tax Rate 2/	Total Sales Tax Rate	City Share of Local Sales Tax Revenue: FY84 City Sales Tax Revenue Collected (000s)	City Share of Local Sales Tax Revenue: FY84 City Sales Tax as a % of Total City General Revenue	City Share of Local Sales Tax Revenue: FY84 City Sales Tax Revenue Per Capita 3/	County Share of Local Sales Tax Revenue: FY84 County Sales Tax Revenue Collected (000s)	County Share of Local Sales Tax Revenue: FY84 County Sales Tax as a % of Total County Revenue	County Share of Local Sales Tax Revenue: FY84 County Sales Tax Revenue Per Capita
OHIO									
Cincinnati (Hamilton)	5%	.5%	5.5%	N/A	N/A	N/A	21,846	8%	25.06
Cleveland (Cuyahoga)	5%	1.5%	6.5%	N/A	N/A	N/A	32,054	5%	21.76
Columbus (Franklin)	5%	.5%	5.5%	N/A	N/A	N/A	N/A	N/A	N/A
Toledo (Lucas)	5%	1%	6%	N/A	N/A	N/A	20,467	15%	43.65
OKLAHOMA									
Oklahoma City (Oklahoma)	3%	2%	5%	82,713	28%	193.38	N/A	N/A	N/A
Tulsa (Tulsa)	3%	3%	6%	101,002	34	269.12	N/A	N/A	N/A
SOUTH DAKOTA									
Sioux Falls (Minnehaha)	4%	2%	6%	9,079	20	108.73	N/A	N/A	N/A
TENNESSEE									
Memphis (Shelby)	5.5%	2.25%	7.75%	28,979	4	44.88	67,835	15%	86.51
Nashville (Davidson)*	5.5%	2.25%	7.75%	84,678	17	186.00	N/A	N/A	N/A
TEXAS									
Austin (Travis)	4.125%	1%	5.125%	28,097	10	76.32	N/A	N/A	N/A
Dallas (Dallas)	4.125%	2%	6.125%	83,064	14	88.01	N/A	N/A	N/A
El Paso (El Paso)	4.125%	1%	5.125%	15,596	8	35.04	N/A	N/A	N/A
Fort Worth (Tarrant)	4.125%	1.25%	5.375%	26,161	12	65.17	N/A	N/A	N/A
Houston (Harris)	4.125%	2%	6.125%	144,475	14	83.72	N/A	N/A	N/A
San Antonio (Bexar)	4.125%	1.5%	5.625%	41,596	13	50.79	N/A	N/A	N/A
UTAH									
Salt Lake City (Salt Lake)	4.625%	.375%	5.75%	17,485	12	106.71	21,990	11%	33.33
VIRGINIA									
Norfolk	3%	1%	4%	16,427	5	61.55	N/A	N/A	N/A
WASHINGTON									
Seattle (King)	6.5%	1.4%	7.9%	34,076	8	69.53	18,821	5%	14.35
WYOMING									
Casper (Natrona)	3%	1%	4%	N/A	N/A	N/A	Information not available		

NOTE: This table of local general sales tax information only includes information on selected large cities. See the preceeding two tables for information on the extent of usage of local income taxes in all states.

1/ Local sales taxes may include city, county, school district, or transit sales taxes if applicable.
2/ Tax rates as of October 1984.
3/ Based on 1982 population figures.
4/ Information combines revenue for both counties.
5/ Data is for FY 82.
6/ Information for Fulton County only.
* Combined city-county government.

Sources: ACIR computations based on Commerce Clearinghouse, State Tax Reporter; Bureau of the Census, City Government Finance in 1983-84 and County Government Finances in 1983-84.

TABLE 66--1985 STATE CIGARETTE TAX RATES (As of October 1985)

State and Region	Excise Tax (Cents/ Pack of 20)	State Sales Tax Levied	State Sales Tax Rate (If Applicable)1/	Notes
U.S. Median	16¢	38		
New England				
+Connecticut	26¢*	X	7.5¢	
Maine	28	X	5	
Massachusetts	26			
+New Hampshire	17*			
+Rhode Island	23.4*			
+Vermont	17	X	4	
Mideast				
Delaware	14			
D.C.	13	X	6	
+Maryland	13*			
New Jersey	25			Includes surtax levied at same % as sales tax & based on average wholesale price. Atlantic City Levies 3¢/pk.; N.Y.City + 8¢.
+New York	21	X2/	4	
Pennsylvania	18	X	6	
Great Lakes				
+Illinois	12*	X2/	5	Chicago levies a 15¢/pk. tax; Cook County levies 8¢/pack tax.
Indiana	10.5	X	5	
Michigan	21	X2/	4	
Ohio	14	X	5	
+Wisconsin	25*	X	5	
Plains				
+Iowa	26	X	4	
+Kansas	24	X	3	
+Minnesota	23*	X	6	
+Missouri	13*	X2/	4.225	Some municipalities and counties levy a tax ranging from 4-7¢/pack.
+Nebraska	18*	X	3.5	
North Dakota	18	X	4	
+South Dakota	23			
Southeast				
Alabama	16.5	X2/	4	Some munic. levy a tax ranging from 1/2-8¢; some cntys. levy tax of 1-4¢.
Arkansas	21			
+Florida	21*	X	5	
Georgia	12	X2/	3	
Kentucky	3	X	5	Plus a .1¢ tax/package cigarettes.
Louisiana	16	X	4	
+Mississippi	18*	X	6	
North Carolina	2	X	3	
South Carolina	7	X	5	
Tennessee	13	X	5.5	One city and one county levy a 1¢/pack tax.
Virginia	2.5	X	3	Some municipalities levy a tax ranging from 2-15¢/pack; Arlington & Fairfax counties levy a 5¢/pack tax.
West Virginia	17	X	5	
Southwest				
+Arizona	15*	X	5	
+New Mexico	12*	X	3.75	
+Oklahoma	18*	X	3.25	
Texas	20.5	X	4.125	
Rocky Mountain				
+Colorado	15			
Idaho	9.1	X	4	
+Montana	16*			
+Utah	12*	X	4.625	
Wyoming	8			
Far West				
California	10	X	4.75	
+Nevada	15*	X	5.75	
+Oregon	27			
Washington	23	X	6.5	
+Alaska	16			
Hawaii	27	X	4	Tax is 40% of wholesale price.

+Indicates 1984 legislative action.

*If the federal government allows the 8¢/pack cigarettes surtax (16¢/pack total) to expire on October 1, 1985 as scheduled, these states passed legislation that will automatically increase their state cigarette taxes.

1/ Local taxes are not included. 2/ Sales taxed net of excise taxes.

Sources: ACIR staff compilations based on the Commerce Clearing House, National Association of State Budget Officers, and the Tobacco Institute.

TABLE 67--STATE MOTOR FUEL TAX RATES 1/
(As of August 1985)

State and Region	Gasoline	Diesel	Gasohol	Added Tax	Local Tax	Notes
	(cents-per-gallon)					
U.S. Average	12.4¢	12.7¢	10.3¢			
New England						
Connecticut	16	16	15	2%		Added tax is on oil company gross earnings. 1¢/gallon to be added each year thru 1991.
Maine	14	14	14			Gasohol exemption of 4¢ effective January 1, 1986.
Massachusetts	*11	11	11			V.R. tax based on 10% of average wholesale price.
New Hampshire	14	14	14			
Rhode Island	*13	13	13	1%		Added tax is on oil co. gr. earn. 11% of whlsl. avg. (V.R.)
Vermont	13	14	13			
Mideast						
Delaware	11	11	11			
Dist. of Col.	15.5	15.5	15.5			Variable changed to flat rate through December 31, 1985.
Maryland	*13.5	13.5	10.5			V.R. tax based on 10% of avg. wholesale value; 13.5¢ min.
+New Jersey	8	8	8			Diesel increase 3¢ effective September 1, 1985.
New York	8	10	8	6.75%	L	4% st. sales tax + 2.75% oil co. gross earnings tax.
Pennsylvania	12	12	12	6%		6% is wholesale franchise tax on motor fuels; varies between 5.4¢ & 7.5¢.
Great Lakes						
Illinois	13	15.5	13	6%	L	1% sales tax on gasohol.
+Indiana	14	15	14	5%		4% sales tax on gasohol; 8¢ special fuels surcharge on commercial vehicles.
Michigan	*15	15	14	4%		4% sales tax. Variable based on const. cost index.
Ohio	*12	12	12			Variable based on highway maintenance costs and consumption
Wisconsin	*16.5	16.5	16.5			Variable based on highway maintenance costs and consumption
Plains						
+Iowa	15	16.5	14			Gas & diesel inc. of 1¢ on 1/1/86. Diesel inc. of 1¢ on 10.5% of unwtd. average retail.
+Kansas	*11	13	7			
Minnesota	17	17	13			
Missouri	7	7	7			
+Nebraska	*16.4	16.4	13.4			11.5¢ + percentage variable. Based inc. 1¢ on 10/1/85.
North Dakota	13	13	5			
+South Dakota	13	13	10		L	Dealers blending ethanol with gas get 1¢/gal. credit.
Southeast						
Alabama	13	14	10		L	Includes 2¢ "inspection fee".
+Arkansas	13.5	12.5	13.5	4%		4% sales tax is on gasohol only.
Florida	*9.6	9.6	7.6		L	Based on 4¢ gas tax + 5% retail average, beginning 7/85.
Georgia	7.5	7.5	7.5	3%		3% is retail "second gas tax."
Kentucky	*10	10	6.5			9% var. tax on whlsl. avg.; 10¢ min. Lge. trucks + 2%/gal.
Louisiana	16	16	0			
Mississippi	9	10	9	6%	L	
North Carolina	12.25	12.25	7.25			Includes 0.25¢ inspection fee.
South Carolina	13	13	13			Gasohol exemption of 6¢ effective January 1, 1986.
+Tennessee	13	13	9		L	Includes 1¢ special petroleum tax for gas, diesel.
Virginia	*13.63	13.63	5.63		L	Based on 11¢ + 3% based on whlsl. price; 2¢ sales tax is 4 counties.
West Virginia	*15.35	15.35	15.35			Based on 10.5¢ + 5% whlsl. avg.
Southwest						
+Arizona	13	13	13			Increases 3¢ on 1/1/86 & 1¢ on 7/1/90.
New Mexico	11	11	0		L	Variable tax repealed. 2¢ local tax in Bernalillo County.
+Oklahoma	10	10	10			Includes 0.08¢ inspection fee.
Texas	10	10	0			1/4 gas tax dedicated to education.
Rocky Mountain						
Colorado	12	13	7			
Idaho	14.5	14.5	10.5			
Montana	15	17	15			
Utah	14	14	14			
Wyoming	8	8	8			Diesel pays "compensatory fee", approximately 8¢/gal.
Far West						
California	9	9	9	6%	L	Sales tax reduced on gasohol by 3¢. 1.25% local sales tax included.
+Nevada	12	12	11		L	Inc. 1¢ on 1/1/86; Reno & Las Vegas have 4¢ local tax.
+Oregon	10	10	10		L	Will inc. 1¢ 1/1/86 & 1¢ on 1/1/87. Diesel taxed thru ton-mile.
Washington	18	18	16.2			
Alaska	8	8	0			
+Hawaii	11	11	11	4%	L	Gasohol exempt from sales tax. County tax 4-6.5¢.

1/ Does not include local taxes, license and inspection fees unless specifically noted.
* Variable or indexed tax (V.R.) expressed in cents-per-gallon. Changes without legislative action.
\+ 1985 legislative action changing gasoline or diesel rates.

Sources: ACIR staff compilations based on Highway Users Federation, "State Legislative Report," Washington, D.C., and Commerce Clearinghouse, State Tax Guide.

TABLE 68--STATE CORPORATE INCOME TAX RATES
(As of October 1985)

State	Net Income	Marginal Rate (Percent)	Allow Full ACRS* 3/	Adopted Unitary Taxation 4/	Special Rates or Features
Alabama 1/2/	.....	5	Yes	--	
Alaska	First $10,000	1	Yes	W	Decoupled from ACRS only for the oil and gas industry which account for about 90% of the state's corporate tax revenues.
	$10,000-$20,000	2			
	$20,000-$30,000	3			
	$30,000-$40,000	4			
	$40,000-$50,000	5			
	$50,000-$60,000	6			
	$60,000-$70,000	7			
	$70,000-$80,000	8			
	$80,000-$90,000	9			
	Over $90,000	9.4			
Arizona 1/	First $1,000	2.5	Yes	D	
	$1,000-$2,000	4			
	$2,000-$3,000	5			
	$3,000-$4,000	6.5			
	$4,000-$5,000	8			
	$5,000-$6,000	9			
	Over $6,000	10.5			
Arkansas 2/	First $3,000	1	Yes	—	Will begin to conform to ACRS in 1983 for 3 yr. and 5 yr. property only.
	$3,000-$6,000	2			
	$6,000-$11,000	3			
	$11,000-$25,000	5			
	Over $25,000	6			
California 2/	.....	9.6	No	W	Financial corporations other than banks are allowed a limited offset for personal property taxes and license fees. Minimum tax, $200. Decoupled from ACRS and using pre-1981 depreciation rules.
Colorado	.....	5	Yes	W	The tax is reduced by up to $1,500 for the 1988 tax year, up to $1,875 for the 1989 tax year, and up to $2,375 for the 1990 tax year and thereafter. Beginning in 1986, worldwide unitary apportionment is repealed. Will continue domestic apportionment.
Connecticut	.....	11.5	No	--	Decoupled from ACRS and permit the option of using pre-1981 depreciation rules or adding back to taxable income a percentage of ACRS deductions. If tax yield is greater, an alternative tax of 3.1 mills/dollar (minimum, $100; maximum, $100,000) of capital stock and surplus, or 5% of 50% of net income allocated to CT plus compensation paid to officers and shareholders owning over 1% of the company's stock.
Delaware	.....	8.7	Yes	--	
D.C.	.....	10	Yes	—	A 5% surtax is imposed.
Florida	.....	5.5	No	D	Decoupled from ACRS and permits the option of using pre-1981 depreciation rules or adding back to taxable income a percentage of ACRS deductions. Until 1985, taxpayers may elect (revocable once) to follow federal law before ACRS. Repealed worldwide unitary effective Sept. 1984.

TABLE 68--STATE CORPORATE INCOME TAX RATES
(continued)

State	Net Income	Marginal Rate (Percent)	Allow Full ACRS* 3/	Adopted Unitary Taxation 4/	Special Rates or Features
Georgia	.....	6	No	--	Decoupled from ACRS and using pre-1981 depreciation rules.
Hawaii	First $25,000	5.85	Yes	—	
	Over $25,000	6.435			
	Capital gains	3.08			
Idaho	.....	7.7	Yes	W	Minimum tax, $20. Additional $10 tax on each corporation filing a return and having gross income during the tax year.
Illinois	.....	4	Yes	D	Additional 2.5% personal property replacement tax imposed.
Indiana	Corporate income tax	3	Yes	--	Domestic and interstate corporations pay a tax of 3% of AGI from sources within IN. A supplemental net income tax is imposed on corporations, banks, trust companies, savings associations and domestic insurers at 4%. Worldwide unitary apportionment is applied only at the request of the taxpayer and in certain special instances.
	Supplemental Net Income	4			
Iowa 1/	First $25,000	6	Yes	—	The financial institutions franchise tax is 5% of taxable net income.
	$25,000-$100,000	8			
	$100,000-$250,000	10			
	Over $250,000	12			
Kansas	.....	4.5	Yes	D	A 2.25% surtax is imposed on taxable income in excess of $25,000.
Kentucky	First $25,000	3	No	D	Decoupled from ACRS and relying on pre-1981 ACRS depreciation rules.
	$25,000-$50,000	4			
	$50,000-$100,000	5			
	$100,000-$250,000	6			
	Over $250,000	7.25			
Louisiana 1/2/	First $25,000	4	Yes	—	
	$25,000-$50,000	5			
	$50,000-$100,000	6			
	$100,000-$200,000	7			
	Over $200,000	8			
Maine	First $25,000	3.5	No	D	Decoupled from ACRS but not relying on pre-1981 depreciation rules.
	$25,000-$75,000	7.93			
	$75,000-$250,000	8.33			
	Over $250,000	8.93			
Maryland	.....	7	Yes	—	
Massachusetts	.....	8.33	Yes	--	Corporations pay an excise tax equal to the greater of the following: 1) $2.60 (includes surtax) per $1,000 of value of MA tangible property not taxed locally or net worth allocated to MA, plus 8.33% (excludes surtax) of net income; or 2) $228 (includes surtax), whichever is greater. A surtax of 14% is imposed.
Michigan 2/	.....	2.35	n/a	--	State uses a Single Business Tax rather than a corporate income tax which operates similar to a value-added tax.

TABLE 68--STATE CORPORATE INCOME TAX RATES
(continued)

State	Net Income	Marginal Rate (Percent)	Allow Full ACRS* 3/	Adopted Unitary Taxation 4/	Special Rates or Features
Minnesota 2/	First $25,000 Over $25,000	6 12	No	D	80% of ACRS is allowed for 3,5, and 10 yr. property and 15 yr. public utility property, and 60% for 15 yr.real property.
Mississippi 2/	First $5,000 $5,000-$10,000 Over $10,000	3 4 5	Yes	D	
Missouri 1/	.....	5	Yes	—	
Montana	.....	6.75	Yes	W	Minimum tax, $50, except $10 for small business corporations.
Nebraska	First $50,000 Over $50,000	4.75 6.65	Yes	D	
Nevada	No tax				
New Hampshire	.....	8.25	Yes	W	The tax rate will be 8% after the biennium ending June 30, 1987.
New Jersey	.....	9	No	--	Decoupled from ACRS and using pre-1981 depreciation rules. Corporations pay additional tax on net worth. A 7.25% corporation income tax is imposed on net income from NJ other than those subject to or exempt from from the general income tax.
New Mexico	First $1 million $1 million-$2 million Over $2 million	4.8 6 7.2	Yes	D	Domestic unitary apportionment is applied as a choice of the taxpayer.
New York	.....	10	No	—	Corporations are subject to a 10% tax on net income or a tax on 3 alternative bases, whichever produces the greatest tax. A 10% tax is imposed on unrelated business income, with modifications, of taxpayers subject to the federal tax on unrelated business income. Minimum tax, $250. Decoupled from ACRS using pre-1981 depreciation rules. Surcharge imposed in Metropolitan Commuter Transportation District. New York City corporation income tax are additional.
North Carolina	.....	6	Yes	D	
North Dakota 1/	First $3,000 $3,000-$8,000 $8,000-$20,000 $20,000-$30,000 $30,000-$50,000 Over $50,000	3 4.5 6 7.5 9 10.5	No	W	ACRS deduction cannot exceed 75% for 1983, and 85% for 1984 and 1985. One-half of the amount not allowed as a deduction is allowed as a deduction in a specified future year.
Ohio	First $25,000 Over $25,000 or 5.82 mills x value of stock, whichever is greater	5.1 9.2	No	—	Minimum tax, $50. If the tax based on net income exceeds the alternative tax, then a 5.4% surtax is imposed until tax year 1987 when a 2.7% surtax is imposed. No surtax after 1987. For ACRS, taxpayer must add 25% of the amount by which the corporation's federal taxable income was reduced by ACRS depreciation, but a deduction of 20% of such addition is allowed in each of the five ensuing tax years. For tax years 1984 & 1985, financial institutions are subject to an additional tax.

TABLE 68--STATE CORPORATE INCOME TAX RATES
(continued)

State	Net Income	Marginal Rate (Percent)	Allow Full ACRS* 3/	Adopted Unitary Taxation 4/	Special Rates or Features
Oklahoma	.....	5	Yes	D	
Oregon	.....	7.5	Yes	W	Minimum tax, $10. Worldwide apportionment will be repealed in 1986. Domestic apportionment will still be used.
Pennsylvania	.....	9.5	Yes	--	
Rhode Island	or 40¢ per $100 of net worth, whichever is greater	8	Yes	--	
South Carolina	.....	6	Yes	--	
South Dakota	No tax				
Tennessee	.....	6	Yes	--	Corporations are also subject to the tax on dividends and interest.
Texas	No tax				
Utah 2/	.....	5	Yes	W	Minimum tax, $100. Worldwide unitary apportionment will be optional effective upon adoption by the federal government of legislation or regulations to fulfill its responsibility for increased administrative assistance and cooperation to promote full taxpayer disclosure and accountability.
Vermont	First $10,000 $10,000-$25,000 $25,000-$250,000 Over $250,000	6 7.2 8.4 9	Yes	--	Minimum tax, $75. For tax years beginning on or after January 1, 1988, the tax rates range between 5.5% and 8.25%.
Virginia	.....	6	No	--	Decoupled from ACRS but not using pre-1981 depreciation rules.
Washington	No tax				
West Virginia	Under $50,000 Over $50,000	6 7	No	D	Decoupled from ACRS but not using pre-1981 depreciation rules. Imposed a 15% surtax until June 1985. On July 1 1987 the tax rate is 9.75% of taxable income; beginning July 1, 1988, the rate is reduced by 0.15% per year for 5 successive years, such rate to be 9% on and after July 1, 1992. Domestic unitary apportionment is used as a choice of the taxpayer.
Wisconsin 2/	.....	7.9	Yes	--	
Wyoming	No tax				

1/ Allows federal income tax to be deducted on state corporate returns.

2/ Federal income tax is NOT used as a base.

3/ Under the 1981 Economic Recovery Tax Act, the Accelerated Cost Recovery System (ACRS) was adopted by the federal government. This tax change resulted in very rapid depreciation of buildings, machinery, and vehicles. Most states rely on the federal corporate tax as a base for their own corporate tax and therefore would lose significant amounts of revenue if the state conformed to the federal depreciation schedule. ACRS was amended in 1982 under the Tax Equity and Fiscal Responsibility Act. Even under this amended version, the Citizens for Tax Justice estimates that states may lose up to $26 billion from 1983 to 1987 if they comply with ACRS.

4/ W = State adopted worldwide unitary apportionment which also applies to domestic corporations.
D = State adopted domestic unitary apportionment only.
Unitary apportionment with combined reporting apportions corporate net income according to the amount of payroll, property, and sales based in each state. This includes unitary multistate and multinational corporations acting through subsidiaries.

Source: Commerce Clearing House, State Tax Guide; ACRS data obtained from Citizens for Tax Justice, Washington, D.C.; Unitary apportionment data obtained from Multistate Tax Commission, Boulder, CO.

TABLE 69--AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1984 1/

State and Region	Percentage of Full Market Value							
	1984	1983	1982	1981	1977	1971	1966	1958
U.S. TOTALS	1.23%	1.31%	1.26%	1.26%	1.67%	1.98%	1.70%	1.34%
New England								
Connecticut	1.68	1.60	n.a.	1.53	2.17	2.38	2.01	1.44
Maine	1.31	1.52	1.52	1.42	1.65	2.43	2.17	1.58
Massachusetts	1.57	1.85	n.a.	2.43	3.50	3.13	2.76	2.21
New Hampshire	2.02	2.23	2.39	n.a.	n.a.	3.14	2.38	1.81
Rhode Island	n.a.	2.01	n.a.	n.a.	n.a.	2.21	1.96	1.67
Vermont	n.a.	n.a.	n.a.	n.a.	n.a.	2.53	2.27	1.63
Mideast								
Delaware	0.71	0.76	0.75	0.79	0.88	1.26	1.14	0.71
Washington D.C.	1.14	1.17	1.15	1.22	n.a.	1.80	1.37	1.08
Maryland	1.26	1.38	1.37	1.25	1.69	2.24	2.05	1.47
New Jersey	2.62	2.54	2.55	2.53	3.31	3.01	2.57	1.77
New York	2.80	2.66	2.57	2.75	2.89	2.72	2.40	2.09
Pennsylvania	1.53	1.71	1.63	1.50	1.85	2.16	1.88	1.50
Great Lakes								
Illinois	1.63	1.72	1.59	1.47	1.90	2.15	1.96	1.35
Indiana	1.22	1.23	1.19	1.13	1.66	1.96	1.64	0.84
Michigan	2.78	2.68	2.68	2.74	2.63	2.02	1.81	1.45
Ohio	1.03	1.15	1.15	1.07	1.26	1.47	1.44	1.07
Wisconsin	2.00	1.90	2.01	1.75	2.22	3.01	2.31	1.82
Plains								
Iowa	1.63	1.67	1.64	1.75	1.76	2.63	2.12	1.34
Kansas	1.11	1.00	0.97	0.93	1.37	2.17	1.96	1.65
Minnesota	0.99	0.85	0.77	0.79	1.39	2.05	2.14	1.57
Missouri	1.02	1.09	1.17	0.95	1.59	1.79	1.64	1.12
Nebraska	2.11	2.12	2.23	2.31	2.48	3.15	2.67	1.90
North Dakota	1.25	1.26	1.10	1.01	1.26	2.08	1.81	1.54
South Dakota	1.63	1.75	1.77	1.69	1.79	2.71	2.64	2.01
Southeast								
Alabama	0.41	0.42	0.41	0.38	0.74	0.85	0.66	0.56
Arkansas	1.35	1.29	1.42	1.42	1.49	1.14	1.09	0.86
Florida	0.79	0.92	1.03	0.92	1.13	1.41	1.09	0.76
Georgia	1.08	1.16	1.21	1.21	1.27	1.44	1.30	0.84
Kentucky	0.95	1.02	1.11	1.14	1.25	1.27	1.03	0.93
Louisiana	0.16	0.14	0.15	0.28	0.61	0.56	0.43	0.52
Mississippi	0.77	0.82	0.76	0.86	1.10	0.96	0.93	0.66
North Carolina	1.01	0.96	0.97	1.07	1.35	1.58	1.31	0.90
South Carolina	0.81	0.85	0.92	0.84	0.82	0.94	0.60	0.48
Tennessee	0.97	1.17	1.24	1.42	1.40	1.53	1.37	0.97
Virginia	1.00	1.28	1.44	1.39	1.21	1.32	1.13	0.90
West Virginia	n.a.	0.68	n.a.	0.37	n.a.	0.69	0.71	0.56
Southwest								
Arizona	0.71	0.71	0.56	0.74	1.72	1.65	2.41	2.14
New Mexico	0.76	0.90	0.93	1.14	1.65	1.70	1.30	0.93
Oklahoma	0.95	0.89	0.74	0.82	0.95	1.35	1.11	0.86
Texas	1.32	1.36	1.40	1.68	1.84	1.91	1.62	1.36
Rocky Mountain								
Colorado	0.98	0.95	1.01	1.01	1.80	2.45	2.20	1.72
Idaho	1.01	1.02	1.04	0.94	1.46	1.72	1.23	1.14
Montana	1.14	1.17	1.14	1.08	1.31	2.19	1.70	1.32
Utah	0.87	0.97	0.92	1.03	1.03	1.49	1.52	1.05
Wyoming	n.a.	0.45	0.48	0.47	0.87	1.38	1.34	1.17
Far West								
California	1.02	1.05	1.03	1.04	2.21	2.48	2.03	1.50
Nevada	0.63	0.68	0.77	1.13	1.71	1.48	1.47	1.06
Oregon	2.22	2.27	2.06	1.56	2.25	2.33	1.98	1.55
Washington	1.01	1.03	1.01	0.95	1.75	1.62	1.14	0.92
Alaska	n.a.	n.a.	n.a.	n.a.	n.a.	1.61	1.42	1.12
Hawaii	0.51	0.60	n.a.	0.36	n.a.	0.92	0.81	0.62

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TABLE 69--AVERAGE EFFECTIVE PROPERTY TAX RATES, EXISTING SINGLE FAMILY HOMES WITH FHA INSURED MORTGAGES, BY STATE AND REGION, SELECTED YEARS 1958-1984 1/
(continued)

Note: These effective rates are for existing FHA insured mortgages only, which represent small and varying percentages (by state) of total single-family homes. The United States average tax rate for 1984 (1.23) indicates that, on average, the property tax on a home with a market value of $100,000 would be $1,230.

n.a.--Data not available.

1/ Effective tax rate is the percentage that tax liability is of the market value of the house.

Sources: Computed by ACIR staff from data contained in U.S. Department of Housing and Urban Development, Housing-FHA, Management Information Systems Division, Single Family Insured Branch, Data for States and Selected Areas on Characteristics of FHA Operations Under Section 203(b), various years.

TABLE 70--STATE GENERAL PROPERTY TAX RELIEF STRATEGIES, 1985

State and Region	STATE FINANCED CIRCUIT BREAKERS				HOMESTEAD EXEMPTIONS			
	Eligible Taxpayers	Number of Beneficiaries	Income Ceiling 1/	Average Benefit	Eligible Taxpayers	Number of Beneficiaries	Maximum Value of Exemption	Total Revenue Loss (000s)
New England								
Connecticut	EHR	45,088	$12,900	$289.83	D	15,000(D)	$1,000 AV	N/A
Maine	EHR	20,137	6,200	278.00	V	N/A	4,000 AV	$423
Massachusetts					AHLIEV	N/A	10% avg. AV(AH)	N/A
New Hampshire					LIEV	N/A	5,000 AV(E)	N/A
Rhode Island	EHR	2,039	11,000	176.80	V	N/A	10,000 AV	N/A
Vermont	AHR	21,622	31,999	259.48	V	3,640	10,000 AV	1,000
Mideast								
Delaware					LIE	N/A	Total	N/A
Dist. of Col.	LI;EHR	37,885	20,000	110.00	AH	90,000	9,000 AV	10,000
Maryland	AH;ER	107,560	N/A	413.22	DV	N/A	6,000 AV	N/A
New Jersey					AHEDV	1,533,435	50% of tax(AH)	300,047
New York	LIHR	296,878	16,000	73.20				
Pennsylvania	EHR;D	441,637	15,000	N/A	D	N/A	100% of tax	N/A
Great Lakes								
Illinois	EHR	330,000	14,000	250.00	AHEV	2,900,000	3,500 AV(AH)	616,230
Indiana					AHLIEDV	N/A	2% of tax (AH)	20,842
Michigan	AHR	1,523,100	79,950	396.77	V	N/A	Total	N/A
Ohio	EH;D	340,873	15,000	134.44				
Wisconsin	AHR	284,000	16,500	370.00				
Plains								
Iowa	EHR	53,000	12,000	200.50	AHV	N/A	4,580 AV	93,400
Kansas	EHR	52,894	12,800	157.51				
Minnesota	AHR	670,000	Varies	238.00	AH	1,040,899	54% of tax	528,000
Missouri	EHR	44,565	11,500	138.17				
Nebraska					AHEDV	55,080	3,000 AV(AH)	25,464
North Dakota	EHR	11,265	10,000	215.61	LIED	8,206	2,000 AV	1,769
South Dakota	EH	5,877	4,125	110.75				
Southeast								
Alabama					AHLIED	N/A	4,000 AV(AH)	N/A
Arkansas	EH	36,439	12,000	91.20	V	36,229	Total state	3,311
Florida					AHD	2,500,000	25,000 AV	N/A
Georgia					AHLIEV	N/A	2,000 AV	N/A
Kentucky					ED	N/A	16,100 AV	7,050
Louisiana					AH	939,060	7,500 AV	274,233
Mississippi					AH	N/A	7,500 AV	60,280
North Carolina					LIEDV	179,000	8,500 AV	12,222
South Carolina					EDV	156,860	20,000 AV(ED)	20,338
Tennessee	LIEDV	70,000	8,500 LIED	87.11				
Virginia					LIEDV	N/A	Local option	7,822
West Virginia	EHR	106	5,000	17.72	ED	N/A	20,000 AV	N/A
Southwest								
Arizona	EHR	259,775	3,750	114.40				
New Mexico	EHR	22,100	16,000	100.44	AH;V	209,590	200 AV	4,600
Oklahoma	EH;D	1,979	7,200	89.41	AH	702,301	1,000 AV	56,871
Texas					AH;EH;D		30% AV	N/A
Rocky Mountain								
Colorado	EHR	55,468	7,500	270.80	LIED	N/A	Total	N/A
Idaho	EH	17,417	11,900	181.00	AH	N/A	50% AV or $50,000	N/A
Montana	EHR	15,428	None	194.45	LID	N/A	Total	90,000
Utah	EHR	14,523	10,000	110.43	D		2,000 AV	
Wyoming	EHRD	N/A	10,000		LIAH	N/A	1,400 of Tax Levy	5,000
Far West								
California	EHR	329,000	20,000	74.00	AHV	4,262,000(AH)	7,000 AV(AH)	353,000
Nevada	EHR	10,639	14,000	176.00				
Oregon	AHR	343,052	17,500	N/A	DV	N/A	$10,000-2,000	
Washington					LIED	87,216	25,000 AV (Plus)	23,878
Alaska					AHE	N/A	27,000(AH)	N/A
Hawaii	AR	44,480	20,000	99.96	AHEDV	N/A	20,000 AV(AH)	N/A

1/ For single persons

Key: AHR = all homeowners and renters
AH = all homeowners
AR = all renters
EHR = elderly homeowners and renters
EH = elderly homeowners
ER = elderly renters
LI = low income
D = disabled homesteader
V = veteran homesteaders
E = elderly homesteaders
AV = assessed value
N/A = not available

Source: ACIR staff compilations based on survey responses from state revenue departments.

TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1985

State 1/	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost ($1,000)]
Arizona*	1973 Revised: 1977, 1981, 1984	Homeowners and renters 65 and over, and disabled (259,775)	$3,750/ single $5,550/ married (Excludes SS income)	Maximum tax credit is $413 (indexed annually) for single taxpayers earning less than $1,750 and married taxpayers earning less than $2,500. Minimum tax credit is $46 with an income ceiling of $3,750 for single and $5,500 for married taxpayers. Social Security payments are exempted from income limits.	State income tax credit or rebate	$111.40 ($9.42) [$28,940]
Arkansas (1984)	1973 Revised: 1975, 1983	Homeowners 65 and over, widows 62 and over (36,439)	$12,000 (WWI vets & widows exclude all SS & retirement income)	Relief based on amount that property taxes exceed various percentages of household income, based on income size. Maximum relief ranges from $250 if income is $7,000 or less to $50 if income is between $11,000 and $12,000.	State income tax credit or rebate	$ 91.20 ($1.35) [$3,323]
California	1967 Revised: 1971, 1973, 1977, 1978, 1979	Homeowners and renters 62 and over, totally disabled Homeowners (85,000) Renters (244,000)	$20,000 gross household income; $12,000 net household income	Homeowner relief ranges from 96% of tax payment on first 34,000 of full value if net household income is not over $3,000 to 4% of tax payment if net household income is not over $12,000. Renter relief is based on household income and a statutory property tax equivalent of $250. Relief also ranges from 96% of the property tax equivalent to 4% of property tax equivalent for same income brackets as homeowners.	State rebate	Homeowners $ 92.00 ($ .36) [$8,100] Renters $134.00 ($1.41) [$33,530]
Colorado (1983)	1971 Revised: 1972, 1973, 1974, 1975, 1977, 1978, 1980	Homeowners and renters 65 and over, disabled or surviving spouse 58 and over (55,468)	$7,500/ single $11,200/ married	Relief cannot exceed $500 and is equal to $500 reduced by 10% of income over $5,000 for individuals and 20% of income over $8,700 for married couples (20% of rent equals tax equivalent).	State income tax credit or rebate	$270.80 ($4.98) [$15,021]
Connecticut*	1974 Revised: 1980, 1981, 1984, 1985	Homeowners and renters 65 and over or surviving spouse 50 & over Homeowners (24,137) Renters (20,951)	$12,900/ single $15,500/ married	Homeowners: Provides for a property tax reduction based upon a graduated percentage of the real property tax, with a maximum benefit of $1,250 for a married couple, $1,000 for an unmarried individual. Renters: Taxes exceeding 5% of income. Maximum benefit ranges up to $900 for a married couple and $700 for an unmarried individual. (22% of rent and utilities equals tax equivalent)	Reduction in tax bill or state rebate	$289.83
Dist. of Col.	1974 Revised: 1977	Non-elderly homeowners and renters (19,843)	$20,000	Relief takes the form of a variable credit ranging from 95% of tax in excess of 1.5% of income for incomes less than $3,000 to 75% of tax in excess of 4% of incomes for incomes between $15,000 and $20,000. Maximum credit $750. (15% of rent equals tax equivalent.)	Income tax credit	$216.22 ($7.44) [$4,669]

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1985
(continued)

State 1/	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost ($1,000)]
Dist. of Col. (continued)	1974 Revised: 1977	Elderly, blind or disabled homeowners and renters (16,293)	$20,000	Credit is based on amount of property tax paid in excess of various percentages of household gross income. Credit ranges from taxes paid in excess of 1% of gross household income if income is under $5,000 to taxes paid in excess of 2.5% of income for incomes between $15,000 and $20,000. Maximum credit is $750. (15% of rent equals tax equivalent.)	Income tax credit	$352.85 ($9.16) [$5,749]
Hawaii (1983)	1977 Revised: 1981	All renters (44,480)	$20,000	Taxpayers with AGI under $20,000 who have paid more than $1,000 in rent qualify for a tax credit or refund of $50 per qualified exemption. Taxpayers 65 and over may claim double tax credits.	Income tax credit	$ 99.96 ($4.34) [$4,446]
Idaho	1974 Revised: 1976, 1978, 1980, 1982	Homeowners age 65 and over, widows, blind disabled veterans, fatherless children under 18, POWS, disabled (17,417)	$11,900 (Exclude capital gains income)	Relief ranges from lesser of $400 or actual taxes for those with incomes $4,780 less to lesser of $50 or taxes for those with incomes between 11,701 and 11,900. Brackets adjusted annually with COLA based on Social Security increase.	Reduction of tax bill	$181.00 ($3.16) [$3,160]
Illinois	1972 Revised: 1974 1975, 1977, 1981, 1982, 1984	Homeowners and renters 65 and over or disabled (315,000)	$14,000	Relief based on amount by which property tax (or rent equivalent) exceeds 3.5% of household income. Relief limit is $700 less 4.5% of household income (30% of rent equals tax equivalent). An additional grant is provided regardless of the amount of property tax or rent payments. The additional grant is $80.	State rebate	$250.00 ($6.99) [80,000]
Iowa	1973 Revised: 1975 1977-81, 1983	Homeowners and renters 65 and over, surviving spouse 55 or older, and totally disabled (53,000)	$12,000	Relief ranges from 100% of property tax for incomes below $5,000 to 25% for incomes $9,000 to $12,000. Property taxes are limited to $1,000 for calculating relief. (In addition, all homeowners receive a state financed homestead tax exemption of $4,850. However, homestead assistance must be deducted from elderly credit program.) (25% of rent equals tax equivalent.)	State funded local credit	$200.50 ($3.66) [$10,627]

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1985
(continued)

State 1/	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost ($1,000)]
Kansas	1970 Revised, 1972 1973, 1975 1978, 1979 1983	Homeowners and renters 55 and over, disabled, blind or having a dependent child under 18. (52,994)	$13,000 (Effective ceiling is $12,800. No refunds of $5.00 or less.)	Relief is dependent upon income level with various percentages of income subtracted from property tax to determine refund. Ranges from 0% for incomes below $3,000 to 4.5% for incomes above $7,000. Property taxes are limited to $400 for calculating relief. (15% of rent equals tax equivalent.)	State rebate	$157.51 ($3.46) [$8,347]
Maine (1984)	1971 Revised: 1973 1974, 1977, 1981	Homeowners and renters 62 and over disabled surviving spouse 55 and over (20,137)	$6,200/ single $7,400/ married (Gift, inheritance & life ins. exempt)	Relief equal to amount of tax up to $400 (25% of rent equals tax equivalent.)	State rebate	$278.00 ($4.67) [$5,614]
Maryland	1975 Revised: 1977 1981	All homeowners (98,583) Renters age 60 and over or disabled (8,977)	none (net worth $200,000)	Homeowners relief, not to exceed $1,200, equals property tax exceeding sum of graduated percentage of income ranging from 3/4% of first $4,000 of household income to 9% of income over $16,000. Renters' relief, not to exceed $450, equals the amount by which 15% of the individual rent exceeds the same graduated percentage of income as homeowners relief.	Homeowners: Credit against property tax bill Renters: direct payment	$413.22 ($8.22) [$40,736] $212.44 ($ .42) [$1,907]
Michigan	1973 Revised: 1975 1982	All homeowners and renters (1,523,100)	$79,950	Credit equals 60% of property taxes in excess of 3.5% of income (100% of a lower percentage of income for elderly). Maximum relief is $1,200 (17% of rent equals tax equivalent). The credit is reduced 10% for each $1,000 of household income above $70,950.	State income tax credit or rebate	$396.77 ($65.33) [$602,801]
Minnesota	1967 Revised: 1973 1975-1983	All homeowners and renters (630,000)	$40,000 (Some types of income excluded)	Tax exceeding various percentages of income is refunded up to a $1,125 maximum. Senior citizens and disabled persons are allowed $2,000 income exclusion per household. The refund is reduced by the amount of homestead credit.	State refund	Homeowners: $238.00 Renters: $320.00 ($45.00) [$185,400]
	1981 Revised: 1982 1984	Homeowners (40,000)	$50,000 (Some types of income excluded)	For 1985, 50% of a tax increase of over 12.5% is refunded up to $400 maximum.	State refund	$100.00 (1.00) [4,000]

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1985
(continued)

State 1/	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost ($1,000)]
Minnesota (continued)	1983 Revised: 1984	Homeowners	None (Some types of income excluded)	Requires a net tax increase of more than 10% and a ratio of property taxes paid to estimated market value greater than 2.25%. Refund is 50% of the net tax increase over 10%.	State refund	N/A
Missouri	1973 Revised: 1975 1977, 1979, 1983, 1985	Homeowners and renters 65 and over (44,565)	$11,500--single $12,000--married	For incomes not over $3,700 the credit is equal to actual property tax or rent equivalent paid up to $700. For incomes between $3,700 and $11,500, tax exceeding various percentages range from 1/2% accumulative per $200 from 0% to 2%; 1/4% accumulative per $200 from 2% to 4%. Maximum relief, $700 (20% of rent equals tax equivalent.) The $3,700 minimum base will be increased 5% annually or by the cost-of-living increase received by state employees.	State income tax credit or rebate	$138.17 ($1.24) [$6,157]
Montana (1982)	1981 Revised: 1983	Homeowners and renters 62 and over (15,428)	none	Credit is based on a percentage ranging from .006 to .05 multiplied by household income and then subtracted from property tax liability or rent equivalent (15% of rent paid). Household income means $0 or the amount obtained by subtracting $4,000 from gross household income. Maximum credit is $400.	Income tax credit	$194.45 ($3.74) [$3,000]
Nevada	1973 Revised: 1975 1977, 1979, 1981, 1983	Homeowners and renters 62 and over (10,639)	$14,000* (Excludes income of certain gifts & up to $5,000 of life ins.)	Relief ranges from 90% of property tax for incomes less than $4,500 to 10% for incomes between $12,000 and $14,000. Maximum relief is $500 (17% of rent equals tax equivalent).	State rebate	$168.00 ($2.03) [$1,788]
New Mexico	1977 Revised: 1981	Homeowners and renters 65 and over (22,100)	$16,000	The amount of credit allowed is based on a table provided indicating for various modified gross income classes. The credit is the difference between actual property tax liability and this maximum amount, not to exceed $250. The maximum liability ranges from $20 for MGI of $1,000 or less to $180 for MGI of $15,000 to $16,000.	State income tax rebate	$100.44 ($1.56) [$2,219]

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 198[illegible]
(Continued)

State 1/	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost ($1,000)]
New York	1978, Revised: 1981 1982	All homeowners and renters (296,878)	$18,000	Relief is equal to 50% of the difference between real property tax and a certain percent of income. The percent of income ranges from 3.5% for taxpayers 65 and over with $3,000 or less to 6.5% for taxpayers (all ages) with income over $14,000 but not over $18,000. The maximum credit ranges from $375 for taxpayers 65 and over with income of $1,000 or less to $41 for taxpayers under 65 with income over $17,000 but not over $18,000. (25% of rent equals tax equivalent.)	State income tax credit or rebate	$ 73.20 ($1.25) [$21,731]
North Dakota*	1969 Revised: 1973 1975, 1977 1979, 1981 1983	Homeowners age 65 and over or disabled (8,206)	$10,000	For persons with income under $5,500 the taxable value of the homestead is reduced 100% (maximum reduction, $2,000). For persons with income between $5,500 and $10,000 the reduction in taxable value varies. Relief ranges from an 80% reduction for incomes between $5,500 and $6,500 with a maximum reduction of $1,600 to a 20% reduction for incomes between $8,500 and $10,000 with a maximum reduction of $400.	Reduction of tax bill	$215.61 ($2.71) [$1,769]
		Renters 65 and over or disabled (3,059)	$10,000	Property tax in excess of 4% of income is refunded. Maximum relief is $190 (20% of rent equals tax equivalent).	State rebate	$169.55 ($ .79) [$516]
Ohio	1971 Revised: 1972 1973, 1975 1977, 1979	Homeowners 65 and over or disabled (353,842)	$15,000 (Excludes income from military disability & some social security)	Benefits range from reduction of 75% or $5,000 assessed value (whichever is less) for incomes below $5,000 to 25% or $1,000 for incomes between $10,000 and $15,000.	Reduction of tax bill	$134.44 ($4.27) [$45,828]
Oklahoma	1974 Revised: 1979, 1980, 1984	Homeowners age 65 and over or disabled (1,979)	$7,200	Relief equal to property taxes due in excess of 1% of household income, not to exceed $200. In addition, homeowners with household income of $5,000 or less receive a double homestead exemption ($2,000).	State income tax credit or rebate	$ 89.41 ($0.05) [$177]
Oregon	1971 Revised: 1973 1977, 1979, 1985	All homeowners and renters (HARRP= 343,052; all PTR programs= 447,213)	$17,500 (Excludes income listed on lines 25-29 on Form 1040 & Home Medical Care Benefits)	Homeowners & Renters Relief Program (HARRP) Refund of all property taxes up to various maximums that depend on income. For homeowners, these maximums range from $750 if household income is under $500, to $18 if household income is $17,000 to $17,499, for renters, maximums range from $375 if household income is under $500 to $18 if household income is $17,000 to $17,499. (17% of rent equals tax equivalent.)*	State rebate	HARRP $232.00 [$79,682] PTR N/A [$114,511]

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1985
(continued)

State 1/	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost ($1,000)]
Pennsylvania (1983)	1971 Revised: 1973 1979, 1981, 1985	Homeowners and renters 65 and over or disabled 18 and over, widows and widowers 50 and over (441,637)	$15,000 for 1985 (Excludes income from some gifts & life ins. death benefits under $5,000)	Relief ranges from 100% of tax for incomes less than $5,000 (maximum relief, $500) to 10% of tax for incomes greater than $9,000 (20% of rent equals tax equivalent).	State rebate	$222.66 ($8.26) [$98,334]
				Eligible recipients also receive an inflation dividend ranging from $125 for claimants with household income less than $5,000 to $30,000 for those with household income in excess of $9,000.		$ 80.81 ($2.99) [$35,543]
Rhode Island	1977	Homeowners and renters 65 and over (2,039)	$12,500	The credit equals the amount by which property taxes paid exceed various percentages of household income. A table is provided based on income and household size. The credit ranges from taxes paid in excess of 3% of household income for taxpayers with income of $1,000 or less to taxes paid in excess of 7% of household income for two or more person households with income between $11,001 and $12,500. The maximum credit or rebate is $200. (20% of rent equals tax equivalent.)	State income tax credit or rebate	$176.80 ($0.33) [$360]
South Dakota*	1976 Revised: 1978 1982	Homeowners 65 and over or disabled (5,877)	$4,625 (single member household) $7,375 (multiple member household)	Refund is based on a percentage of real estate tax according to income. For single-member households, the percentage refunded ranges from 35% of tax if household income is less than $2,750 to 19% if income is between $4,501 and $4,625. For multi-member households, refunds range from 55% of tax if income is less than $5,500 to 25% if income is between $7,251 and $7,375.	State rebate	$110.75 ($1.04) [$718]
Tennessee	1973 Revised: 1974, 1976, 1978, 1979, 1980 1981, 1983, 1984, 1985	Low income elderly and disabled homeowners; certain disabled veteran homeowners and their surviving spouses. (70,000)	Elderly and disabled $8,500; disabled veterans and their surviving spouses N/A.	Eligible elderly and disabled homeowners are reimbursed for taxes paid on the first $12,000 of full market value. Eligible disabled veterans and their surviving spouses are reimbursed for taxes paid on the first $120,000 of full market value.	State rebate	$ 87.11 ($1.29) [$6,908]
Utah	1977	Homeowners and renters 65 and over and those that are widowed. (14,523)	$10,000	The rebate ranges from $300 for incomes under $3,000 to $25 for incomes between $9,000 to $10,000. Maximum credit is applied first; remaining tax liability can be reduced by indigent abatement of one-half of remaining tax up to $300. Income limit on abatement is $8,000 for married and $7,500 for single taxpayers.	State rebate	$113.22 ($1.09) [$1,644]
Vermont	1969 Revised: 1971 1973, 1983, 1985	All homeowners and renters (full-year residents) (21,622)	$31,999	Refund of taxes exceeding variable percent of income ranging from 3.5% for incomes less than $4,000 to 7% for incomes up to $31,999. Maximum relief is $750 (20% of rent equals tax equivalent).	State rebate (or income tax credit for elderly)	$259.48 ($10.95) [$5,600]

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TABLE 71--KEY FEATURES OF STATE CIRCUIT-BREAKER PROPERTY TAX RELIEF PROGRAMS, 1985
(continued)

State 1/	Date of Adoption	Description of Beneficiaries (Number of Beneficiaries)	Income Ceiling	Description of Program	Form of Relief	Average Benefit (Per Capita Cost) [Total Cost ($1,000)]
West Virginia	1972	Homeowners and renters age 65 and over (106)	$5,000	Relief ranges from 30% to 75% of taxes exceeding a given percentage of income. These percents range from .5% to 4.5% with graduated income brackets ranging from 0-$499 to $4,950-$5,000, including Social Security benefits. (12% of rent equals tax equivalent; not more than $125 considered for relief).	State rebate	$ 17.72 (n.a.) [2]
Wisconsin	1964 Revised: 1971 1973, 1977 1979, 1981 1983, 1984	All homeowners and renters (284,000)	$16,500	If household income was more than $7,400, excess taxes are taxes above 13.187% of income exceeding $7,400. Tax credit equals 80% of excess taxes. If household income was $7,400 or less, credit equals 80% of total tax. In all cases aid-able property taxes cannot exceed $1,200. (25% of rent equals tax equivalent.)	State income tax credit or rebate	$370.00 ($21.58) [$105,135]
Wyoming	1975 Revised: 1977, 1978, 1979, 1980, 1981, 1982, 1985	All taxpayers over 65 & totally dis-abled	$10,000--single $14,000--married	Rebate for sales & property taxes. Rebate based on income level with $630 maximum for singles & $723 maximum for married.	State rebate	

1/ The number of beneficiaries and cost data are for FY 84 unless otherwise indicated in parenthesis.

AZ: In addition, there is a renters income tax credit program with no age or income restrictions which subsidizes 10% of rent paid up to a maximum of $132. There are 256,654 recipients with a total program cost of $30.7 million.

CT: There also is a property tax freeze program that is currently being phased out with a total cost of $17.5 million for FY 83.

DE: There is a circuit-breaker program at the local level.

IN: In 1980, the circuit-breaker was revised to the Unified Tax Credit for the Elderly which enables all senior citizens, regardless of whether they are homeowners to qualify for the credit if their income is below $10,000. The state also offers a renters program for senior citizen renters which provides for a maximum $1,500 deduction on state income taxes.

NV: Claimants may not own Nevada realty, other than their own home, assessed at over $30,000.

OR: Low-income senior citizens (age 58 and over with income under $5,000) are provided optional rental & utility assistance.

ND: State has separate program which lowers the taxable value of low-income elderly homeowners by as much as $2,000. In determining a person's income for eligibility, the amount of medical expenses incurred and not compensated for shall be deducted.

SD: The number of beneficiaries, average benefits, and cost data are for property or sales tax refunds to the elderly or dis-abled. Age and income requirements are the same for both programs. Applicants can receive either a property or a sales tax refund. The Department of Revenue processes the claims for both programs and refunds whichever is to the applicant's advantage.

NOTE: Circuit-breaker property tax relief programs for homeowners and renters are generally defined as state-funded programs that target property tax relief to selected income groups or senior citizens and take the form of a state income tax credit, a direct payment to qualified individuals, or a state payment to the local government that lost tax revenue. Homestead exemptions can be state or locally financed and operate by subtracting a given dollar amount from assessed valuation before computing the tax liability and are often available to all homeowners (or just senior citizen homeowners) regardless of income levels. A hybrid cross between circuit-breakers and homestead exemptions is used by the state of Washington which in 1985 will allow senior citizens and disabled homeowners with incomes less than $9,000 to receive a valuation exemption of $25,000 or 50%, whichever is more. Taxpayers with incomes between $9,000 to $12,000 receive an exemption of $20,000 or 30% of total value of residence up to a maximum of $40,000 exempted. All special excess property tax levies are also exempted. Unlike the typical state circuit-breaker programs this program is locally financed.

Source: ACIR staff compilation from questionnaire responses sent to State Departments of Revenue and Commerce Clearinghouse data.

TABLE 72--STATE PROPERTY TAX HOMESTEAD EXEMPTIONS, 1985

State (Ratio to Assessed Value to Market Value)	Eligible Homesteaders and (Number Receiving Exemption)	Maximum Value of Exemption and (Average Benefit)	Total Revenue Loss from Program	State Reimbursement of Local Government and (Cost)
Alabama* (7.3)	All Elderly, blind, and disabled w/AGI<$12,000	$4,000 AV on state taxes, 2,000 AV on county taxes Total exemption from state taxes, $5,000 AV on local taxes		None.
Alaska* (76.9)	All Elderly	$27,000 Total exemption if owner-occupied		Only for exemption to elderly.
Arizona (5.7)	None*			
Arkansas (9.0) [1983]	Disabled veterans and dependents (N/A)	Total exemption from state property taxes (N/A)	(N/A)	None.
California (57.1)	All (4,262,000) Disabled veterans and dependents	$7,000 of full cash value if owner-occupied principal residence $100,000 AV (effective 1/1/85)	$333 million $1.7 million	Full ($334 million). Full ($1.7 million).
Colorado* (9.6)	Low-income elderly and disabled	Total exemption		
Connecticut (39.7)	Elderly* Disabled (15,000) Disabled veterans and dependents	$1,000 AV $1,500 - $10,000 depending on disability	$29.2 million	Full reimbursement for credits to disabled and elderly ($29.2 million).
Delaware (25.4)	Elderly owner-occupants with income<$3,000	Total exemption		
Dist. of Col. (78.5)	All owner-occupants with not more than 5 dwelling units	$9,000 estimated market value	$10 million	N/A
Florida (67.5)	All Disabled, blind, and widows	$25,000 AV Up to value of $500. Total exempt. for some disabled		None.
Georgia (28.1)	All Elderly with income less than $8,000 Disabled veterans and dependents	$2,000 AV $4,000 AV, $10,000 AV on local education assessment $32,500 AV		None.
Hawaii (41.6)	All Elderly Blind, disabled, and Hansen's disease sufferer Disabled veterans and dependents	$20,000 AV on owner-occupied principal home Aged 60-70: $40,000 AV Aged 70+: $50,000 AV $25,000 Total exemption if owner-occupied		None. (Local option)
Idaho* (77.2)	All Owner-Occupied Improvements	$50,000 AV or 50% AV, whichever is less	None	None.
Illinois (27.1)	All Elderly owner-occupants Disabled veterans with specially adapted housing Total (2,900,000)	$3,500 AV $2,000 AV $30,000 AV	$616.2 million	None.

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TABLE 72--STATE PROPERTY TAX HOMESTEAD EXEMPTIONS, 1985
(continued)

State (Ratio to Assessed Value to Market Value)	Eligible Homesteaders and (Number Receiving Exemption)	Maximum Value of Exemption and (Average Benefit)	Total Revenue Loss from Program	State Reimbursement of Local Government and (Cost)
Indiana (17.1)	All (principal residence and 1 acre surrounding)	Credit of 2% of property tax liability in 1984 and 1985, 4% thereafter		For Homestead Credit ($20,842,000 in 1982).
	Mortgage or contract buyers	Lesser of 1) balance of mortgage or contract indebtedness, 2) 1/2 total AV, or 3) $1,000		
	Elderly with AGI less than $1,000 and real property AV less than $11,000	$1,000 AV		
	Blind or disabled with taxable gross income less than $8,500	$2,000 AV		
	Veterans	$1,000 - 3,000 AV		
Iowa (64.3)	All	$4,580 of actual value; minimum credit of $62.50	$93.4 million	Full ($93.4 million).
	Disabled veterans with income less than $10,000	Full exemption		
Kentucky (80.0)	Elderly and disabled	$16,100 AV*	$7 million	Full ($7 million)
Louisiana* (6.2)	All homesteads not exceeding 160 acres (939,060)	$7,500 AV	$274.2 million (1984)	Parish to parish formula based 80% on population, 20% on number of homesteads ($90.1 million).
Maine (70.3)	Aged or disabled veterans and their dependents	$4,000 AV ($40,000 for paraplegics)	$422,952	50% of property tax revenue loss ($211,476).
Maryland (34.0)	Blind	$6,000 AV		Partial.
	100% permanently disabled veterans	Total exemption		
Massachusetts (51.8)	All	With city or town approval, 10% of average AV deducted on principal residence		
	Elderly (over age 70) owner-occupants with home value less than $20,000 ($40,000 for exemptions by cities and towns) and surviving spouses and minors	$2,000 in value or $175 in taxes, whichever is greater*		
	Disabled veterans and dependents	$2,000 - 10,000 or $175 - 875 in taxes, whichever is greater (depending on disability)		
	Blind	$5,000 in value or $437.50 ($500 if locally approved) in taxes, whichever is greater		
	Surviving spouses and minors of a policeman or firefighter killed in the line of duty	$8,000 in value or $700 in taxes, whichever is greater		
Michigan (43.4)	Disabled veterans with specially adapted housing	Total exemption		None.
Minnesota* (17.4)	All (1,040,899)	Homestead credit of 54% of gross tax up to $650 ($508.26)	$529 million	Full ($529 million).
Mississippi (6.7)	All	$7,500 AV	$60.3 million	Full ($60.3 million).
Montana* (3.6)	Totally disabled with AGI less than $15,000 ($18,000 if married)	Total exemption	$90,000	None.

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TABLE 72--STATE PROPERTY TAX HOMESTEAD EXEMPTIONS, 1985
(continued)

State (Ratio of Assessed Vale to Market Value)	Eligible Homesteaders and (Number Receiving Exemption)	Maximum Value of Exemption and (Average Benefit)	Total Revenue Loss from Program	State Reimbursement of Local Government and (Cost)
Nebraska (70.4)	All (beginning tax year 1985) Elderly Disabled Totally disabled veterans All categories (55,080)	$3,000 actual value $7,000 - 35,000 actual value, depending on income $35,000 actual value 90 - 100% of actual value All categories ($462)	$25.5 million (1983)	Full ($25.5 million).
Nevada (21.5)	Widows, orphans, veterans Blind Disabled veterans	$1,000 AV $3,000 AV $10,000 AV		
New Hampshire (61.3)	Elderly (68 or over) with net assets less than $35,000 and net income less than $5,000 ($6,000 if married)* Blind Disabled veterans and dependents	$5,000 AV $15,000 in value $50 - 700 in taxes; total exemption for specially adapted homesteads		None.
New Jersey* (58.6)	All Elderly, disabled, and surviving spouse All above categories (1,533,435) 100% permanently disabled veteran	Rebate up to 50% of net property tax otherwise due* Additional $50 rebate Total exemption	$300 million	Full ($300 million). None.
New Mexico (12.4)	All heads of household (209,580) Veterans and unmarried surviving spouse (47,306)	$200 AV ($6.71) $2,000 AV ($67.17)	$1.4 million $3.2 million	None.
New York (22.3)	None*			
North Carolina (58.0)	Elderly and disabled owner-occupants with disposable income not exceeding $9,000 Disabled veterans and dependents All categories (179,000)	$8,500 AV $34,000 AV All categories ($68.00)	$12.2 million (1983)	15% of revenue loss ($1.8 million)
North Dakota (5.7)	Elderly and disabled with income $10,000 or less and assets (excl. homestead) of $50,000 or less (8,200) Other disabled*	Up to $2,000 taxable value depending on income ($215.61) $5,000 - 10,000 taxable value		For low-income elderly and disabled: Full ($1.8 million)
Oklahoma (7.4)	All Heads of household w/gross income $5,000 or less	$1,000 AV ($80) over $1,000 AV ($58)	$56.9 million	For low income homeowners ($686,160)
Oregon (76.4)	Disabled veterans or widows of veterans of Civil and Spanish-American Wars	$10,000 - $2,000 taxable value		None.

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TABLE 72--STATE PROPERTY TAX HOMESTEAD EXEMPTIONS, 1985
(continued)

State (Ratio of Assessed Value to Market Value)	Eligible Homesteaders and (Number Receiving Exemption)	Maximum Value of Exemption and (Average Benefit)	Total Revenue Loss from Program	State Reimbursement of Local Government and (Cost)
Pennsylvania (14.2)	Paraplegic, blind, amputee, or disabled veterans	Total exemption (N/A)	N/A (19)	None.
Rhode Island* (40.0)	Disabled veterans occupying specially adapted housing	$10,000 AV		None.
South Carolina (2.2)	Elderly, blind, and disabled Paraplegics and disabled veterans All categories (152,635)	$20,000 fair market value Total exemption of dwelling house and lot (not to exceed 1 acre) All categories ($100.35)	$20.3 million	Full ($20.3 million).
Texas (39.7)	All, elderly, and disabled	30% of appraised value, minimum of $5,000 market value* $10,000 market value for school district purposes* minimum $3,000 appraised value exempted by local governments on local-option basis.	School districts lost $780 million	None.
Utah (11.3)	Blind	$2,000 in value		
Vermont (56.3)	Veterans and their widows of Civil and Spanish-American Wars Veterans with at least 50% disability and their dependents	Total exemption of owner-occupied dwellings $10,000 value of owner-occupied real and personal property	$1 million (1983)	None.
Virginia (79.8)	Elderly or disabled owner-occupants with income less than $18,000 and combined net worth (excl. the value of the dwelling and 1 acre of land) less than $65,000 (37,339)	Counties, cities, and towns are authorized to provide deferrals or exemptions of realty taxes ($209)	$7.8 million (1983)	None. (Local option)
Washington (74.1)	Elderly (62 and over) and disabled with income restrictions (87,216)	Special levies: 100% exemption for households with income of $15,000 or less Regular levies: Income up to $9,000 - 1st $25,000 of AV or 50% of total AV is exempt, whichever is more. Income $9,001-$12,000 - 1st $20,000 of AV or 30% of total AV up to max. of $40,000 is exempt ($274)	$23.9 million	None.
West Virginia (20.5)	Elderly and disabled owner-occupants	First $20,000 AV		None.
Wisconsin (65.0)	None*			
Wyoming* (6.2)	All homesteads with AV less than $5,850 but more than $3,900 AV under $3,900	Credit of up to $590 Credit up to $1,400	$5 million	Full ($5 million).

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TABLE 72--NOTES TO HOMESTEAD EXEMPTION TABLE

This table records the exemptions from property tax provided to homesteaders, homeowners, and owners of residential property. Although variations exist, homestead exemptions generally operate by reducing by a certain amount (sometimes all) the assessed valuation of a homestead to which the property tax is applied. The exemption may be restricted, e.g., to certain classes of beneficiaries, owner-occupants, or those with income below specified limits. Tax deferral programs and exemptions for new construction or rehabilitation have not been included in the table.

Elderly = 65 and over unless otherwise noted
Disabled = permanently and totally disabled unless otherwise noted
AV = assessed value
AGI = adjusted gross income

*NOTES: AL: Exemptions allowed only on homesteads 160 acres or less. If AGI less than $7,500, total exemption from county ad valorem tax.

AK: Residents 65 or older who rent their homes are eligible for tax equivalent payments calculated by applying a property tax equivalent percentage for each home rule or general law municipality levying a general property tax at the rate of 1% per mill to the annual rent charged.

AZ: Exemptions up to $1,800 on all property of veterans depend on total assessment; exemptions up to $1,800 for widows, widowers and disabled are allowed if household income is less than $8,400 ($12,000 with dependents).

CO: Low income is less than 150% of the limit prescribed for similar households who occupy nearby low-rent public housing operated by a local housing authority. Elderly is 62 and over.

CT: State program providing annual tax relief to elderly homeowners and renters per a schedule based on income. Municipalities may grant elderly additional tax relief if total (state and municipal) tax relief does not exceed 75% of the tax otherwise due. Municipalities may also allow veterans an additional exemption if income meets prescribed limits.

ID: Low-income residents and homestead owners who are elderly, disabled, disabled veterans, blind, widows or widowers, POWs, and fatherless children under 18 receive a property tax reduction.

KY: Amount is adjusted every two years for inflation.

LA: Homestead exemption does not apply to municipal taxes except in Orleans Parish and to municipal taxes levied for school purposes.

MA: With gross income less than $6,000 ($7,000 if married) and whole estate excluding realty less than $17,000 ($20,000 if married): $4,000 in valuation or $500 in taxes, whichever is greater. Income limits for cities and towns are $10,000 ($12,000) and $20,000 ($23,000).

MN: Agricultural and non-agricultural homesteads and homesteads of the blind, disabled, or paraplegic vets also receive preferential classification ratios. For five-year resident veterans with a Congressional Medal of Honor, the first $2,000 of their property tax is paid by the Commissioner of Revenue. The maximum amount of market value subject to the homestead credit is $67,000 for residential homestead property. Farm homestead property is not subject to market value maximum.

MT: The retired, disabled, or widowed with not more than $8,000 in total income ($10,000 if married) receive preferential classification on the first $35,000 of market value of any improvement on real property and appurtenant land not exceeding 5 acres owned or under contract for deed and actually occupied for at least 10 months a year as the primary residential dwelling. It is taxed at 8.55% of its market value multiplied by a percentage figure (0 - 90%) based on income. Total revenue loss in 1983 from this program was $805,000.

NH: Municipalities may adopt homestead exemptions as follows:

		Plan I	Plan II
Age:	65-75	$ 5,000	$10,000
	75-80	10,000	15,000
	80+	20,000	20,000
Income Limit:		7,000 ($9,000 if married)	10,000 ($12,000 if married)
Assets Limit:		50,000	30,000 (excluding homestead and land)

NJ: Rebate of $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less. Plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or 2/3 of equalized value whichever is less, up to 50% of net property tax otherwise due. Elderly, disabled, and surviving spouses with income less than $10,000 also receive $250 deduction from all real property taxes. Veterans, spouses of veterans, and spouses of servicemen receive $50 deduction on real or personal property. Both of these programs are funded by the State at a total cost of $66,493,770.

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TABLE 72--NOTES TO HOMESTEAD EXEMPTION TABLE
(continued)

NY: Municipalities may grant exemptions to elderly up to 50% of AV on residential realty, and to veterans (beginning in 1985) of 15% of AV for those who served during wartime, 25% for those who served in a combat zone, and up to 50% for disabled veterans (the non-disabled exemption applies only for 10 years).

ND: Disabled in wheelchair, blind owner-occupants, and owner-occupant disabled veterans with 50% disability or more and income $10,000 or less: $5,000 taxable value. Owner-occupant paraplegics with income $10,000 or less or those awarded specially adapted housing: $10,000 taxable value.

PA: Information not maintained at state level; each county assessment office keeps information on the amount of property qualifying for the disabled veterans exemption.

RI: $6,000 of all property of blind persons, $1,000 of property of veterans, and $2,000 of property of some disabled veterans is exempt. In addition, cities or towns may freeze the tax rate and valuation on real estate of a totally disabled person and of low-income persons age 65 and over.

TX: Percentage decreases to 30% in 1985-1987, and 20% in 1988 on. All homesteaders also recieve a $3,000 exemption from market value for county farm-to-market roads/flood control tax purposes and $5,000 for school district purposes. Disabled veterans are allowed exemptions of from $1,500 - 3,000 in market value which may be applied to the homestead. School districts must freeze taxes on residential homesteads of those 65 and over.

WI: Every property taxpayer of a municipality receives a tax credit from the total amount of tax relief distributed to the municipality from the state in proportion that the value of property assessed to that taxpayer bears to the total assessed value of the municipality.

WY: Veterans receive a $2,000 AV exemption on all property up to tax benefit to $800. Disabled veterans receive an additional exemption from AV up to $2,000 depending on degree of disability.

Source: ACIR staff compilation based on Commerce Clearing House, State Tax Guide and survey of 51 State Tax Research Administrators. Ratio of Assessed Values to Market Values (for residential property, 1981) from U.S. Bureau of the Census, 1982 Census of Governments: Taxable Property Values and Assessment-Sales Price Ratios, GC82(2), Table 11, February 1984.

TABLE 73--MAJOR FEATURES OF PROPERTY TAX DEFERRAL PROGRAMS: 1985[a]

State	Minimum Age	Maximum Income	Amount of Tax Deferrable	Interest Rate
Alaska[b]	65	None	All special assessments	0%
California[c]	62	$34,000/$24,000	All	Yield of state investments over Comparable time period
Colorado	65	None	All	8%
District of Columbia	No	$20,000	Taxes in excess of 110 percent of previous year's tax bill	Average U.S. T-bill rate in previous year
Florida	No	None	Portion of tax that exceeds 5 percent of applicant's household income. Local program	Average yield on Florida state pension fund
Georgia[d]	62	$15,000	Taxes levied on first $50,000 of homestead's assessed value	Locally determined
Illinois	65	$10,000	Up to 80 pecent of taxpayer's equity interest in property	6%
Iowa[e]	No	None	All	6%
Massachusetts	65	$20,000	Up to 50 percent of assessed value. Local program	8%
Michigan	65	$10,000	Summer property taxes may be deferred until February 15 of the following year without penalty	0%
New Hampshire	65	None	Up to 85 percent of assessed value. Local program	5%
Oregon[f]	62	$17,500	All	6%
Tennessee	65	$12,000	Taxes on first $60,000 of appraised value, or on first $50,000 of appraised value in excess of 1979 value. Local option	10%
Texas	65	None	All	6% plus one-time 8% penalty
Utah	65	$7,500 (single) $8,000 (married)	All	6%
Virginia	65	$18,000/$22,000	All. Local option	Locally determined
Washington	61	$15,000	Up to 80 percent of owner's equity	8%

Notes:

[a] Kentucky and Maryland have property tax deferral programs that are not included in this table because these programs are based on land-zoning changes. This table highlights only those programs designed to help people for whom property taxes represent a substantial burden. Generally, these programs are limited to senior citizens. In addition to the programs listed, Wisconsin passed legislation in 1981 authorizing a deferral option for senior citizens but never implemented a program because the state was unable to receive bond funds to finance one.

[b] Alaska: Senior citizens do not pay any property taxes in Alaska. They are responsible for special assessments but may defer them.

[c] California: Persons with incomes up to $24,000 may defer property taxes, if first participating in 1984. Persons who deferred property taxes prior to 1984 still may defer taxes if their incomes do not exceed $34,000.

[d] Georgia: The deferral amount is arranged locally with a lending institution. The lending institution determines the rate of interest on the deferred amount.

[e] Iowa: This is a local program. Counties are mandated to allow all recipients of Supplemental Security Income to defer property taxes. At their option, counties also may allow the aged or infirm to defer taxes.

[f] Oregon: Prior to 1984, there was no maximum income limitation for deferral participation. Persons deferring property taxes prior to 1984 have been "grandfathered in" under the new provision and are not required to have incomes under $17,500 to be eligible.

Source: National Conference of State Legislatures, State Tax Policy & Senior Citizen: A Legislator's Guide, Denver, CO, 1985.

TABLE 74--DATES OF ADOPTION OF MAJOR STATE TAXES 1/

INDIVIDUAL INCOME*

Before 1911	1911-20	1921-30	1931-40	1941-60	Since 1961
Hawaii,1901; total, 1.	Wisconsin,1911; Mississippi,1912; Oklahoma,1915; Massachusetts,1916; Virginia,1916 Delaware,1917; Missouri,1917; New York,1919; North Dakota,1919; total, 9.	North Carolina,1921; South Carolina,1922; New Hampshire,19232/; Arkansas,1929; Georgia,1929; Oregon,1930; total, 6.	Idaho,1931; Tennessee,19312/; Utah,1931; Vermont,1931; Alabama,1933; Arizona,1933; Kansas,1933; Minnesota, 1933; Montana,1933; New Mexico,1933; Iowa,1934; Louisiana, 1934; California,1935; Kentucky,1936; Colorado,1937; Maryland,1937; total, 16.	Alaska,1949; total, 1.	West Virginia,1961 Indiana,1963; Michigan,1967; Nebraska,1967; Connecticut,19693/; Illinois,1969; Maine,1969; Ohio,1971; Pennsylvania,1971; Rhode Island,1971; New Jersey,1976 total, 11. Repealed Alaska,1979 Broad-based tax, 40 Grand total, 43.

*States without an individual income tax: Alaska; Florida; Nevada; South Dakota; Texas; Washington; Wyoming. States with limited tax: Connecticut (capital gains, interest, and dividends); New Hampshire (interest and dividends); Tennessee (interest and dividends).

CORPORATION INCOME 4/*

Before 1911	1911-20	1921-30	1931-40	1941-60	Since 1961
Hawaii,1901; total, 1.	Wisconsin,1911; Connecticut,1915; Virginia,1915; Missouri,1917; Montana,1917; New York,1917; Massachusetts, 1919; North Dakota,1919; total, 8.	Mississippi,1921; North Carolina,1921; South Carolina,1922; Tennessee,1923; Arkansas,1929; California,1929; Georgia,1929; Oregon,1929; total, 8.	Idaho,1931; Oklahoma,1931; Utah,1931; Vermont,1931; Alabama,1933; Arizona,1933; Kansas,1933; Minnesota,1933; New Mexico,1933; Iowa,1934; Louisiana,1934; Pennsylvania,1935; Kentucky,1936; Colorado,1937; Maryland,1937; total, 15.	Rhode Island, 1947; Alaska,1949; Delaware,1957; New Jersey, 1958; total, 4.	Indiana,1963; Michigan,19674/; Nebraska,1967; West Virginia,1967; Illinois,1969; Maine,1969; New Hampshire, 1970; Florida,1971; Ohio,1971; total, 9. Repealed Michigan,1976 Grand Total, 44.

*States without a corporation income tax: Nevada; South Dakota; Texas; Washington; Wyoming. Michigan repealed the corporate income tax in 1976 and replaced it with a single business tax which is a modified value-added tax.

GENERAL SALES*

1931-40	1941-50	1951-60	Since 1961
Mississippi,1932; Arizona, 1933; California,1933; Illinois,1933; Indiana, 19335/; Iowa,1933; Michigan, 1933; New Mexico,1933; North Carolina,1933; Oklahoma,1933; South Dakota,1933; Utah,1933; Washington,1933; West Virginia,1933; Missouri,1934; Ohio,1934; Arkansas,1935; Colorado,1935; Hawaii, 1935; North Dakota,1935; Wyoming,1935; Alabama,1936; Kansas,1937; Louisiana, 1938; total, 24.	Connecticut,1947; Maryland,1947; Rhode Island, 1947; Tennessee,1947; Florida,1949; total, 5.	Georgia,1951; Maine, 1951; S. Carolina,1951; Pennsylvania,1953; Nevada,1955; Kentucky, 1960; total, 6.	Texas,1961; Wisconsin,1961; Idaho,1965; New York,1965; Massachusetts,1966; New Jersey, 1966; Virginia,1966; Minnesota, 1967; Nebraska,1967; Vermont, 1969; total, 10 Grand total, 45.

*States without a general sales tax: Alaska; Delaware; Montana; New Hampshire; Oregon.
See footnotes at end of table.

TABLE 74--DATES OF ADOPTION OF MAJOR STATE TAXES 1/
(Continued)

GASOLINE

1911-20	1921-30	Since 1931
Colorado,1919; New Mexico, 1919; North Dakota,1919; Oregon,1919; Kentucky, 1920; total, 5.	Arizona,1921; Arkansas,1921; Connecticut,1921; Florida 1921; Georgia,1921; Louisiana,1921; Montana,1921; North Carolina,1921; Pennsylvania,1921; Washington,1921; Maryland,1922; Mississippi, 1922; S. Carolina,1922; S. Dakota,1922; Alabama,1923; California,1923; Delaware, 1923; Idaho,1923; Indiana,1923; Maine,1923; Nevada, 1923; New Hampshire,1923; Oklahoma,1923; Tennessee,1923; Texas,1923; Utah,1923; Vermont,1923; Virginia,1923; West Virginia,1923; Wyoming,1923; Iowa,1925; Kansas,1925; Michigan,1925; Minnesota,1925; Missouri,1925; Nebraska, 1925; Ohio,1925; Rhode Island,1925; Wisconsin,1925; Illinois,1927; New Jersey,1927; Massachusetts,1929; New York,1929; total, 43.	Hawaii,1932; Alaska,1946; total, 2.
		Grand total, 50.

CIGARETTES

1921-30	1931-40	1941-50	1951-60	Since 1961
Iowa,1921; S. Carolina, 1923; S. Dakota;1923; Utah,1923; Tennessee, 1925; Kansas,1927; N. Dakota,1927; Arkansas,1929; total, 8.	Ohio,1931;Texas, 1931; Louisiana, 1932; Mississippi, 1932; Oklahoma,1933; Alabama,1935; Arizona,1935; Connecticut,1935; Washington, 1935; Kentucky,1936; Georgia,1937; Pennsylvania,1937; Vermont,1937; Hawaii,1939; Massachusetts,1939; New Hampshire,1939; New York,1939; Rhode Island,1939; Wisconsin,1939; total, 19.	Illinois,1941; Maine, 1941; Delaware,1943; Florida,1943; New Mexico,1943; Idaho, 1945; Indiana,1947; Michigan,1947; Minnesota,1947; Montana, 1947; Nebraska,1947; Nevada,1947; West Virginia,1947; New Jersey,1948; Alaska, 1949; total, 15.	Wyoming,1951; Missouri,1955; Maryland,1958; California,1959; Virginia,1960; total, 5.	Colorado,1964;Oregon,1965; N. Carolina,1969; total, 3.
				Grand total, 50.

DISTILLED SPIRITS 6/

1933-40	Since 1941
Arizona,1933; Colorado,1933; Delaware,1933; Indiana,1933; Maryland,1933; Massachusetts,1933; New Jersey,1933; New York,1933; Rhode Island,1933; Illinois,1934; Kentucky,1934; Louisiana,1934; Minnesota,1934; Missouri, 1934; New Mexico,1934; Wisconsin,1934; Arkansas,1935; California,1935; Florida,1935; Nebraska,1935; Nevada,1935; S. Carolina,1935; S. Dakota, 1935; Texas,1935; N. Dakota,1936; Connecticut,1937; Georgia,1937; Hawaii,1939; Tennessee,1939; total, 29.	Alaska,1959; Kansas,1948; Oklahoma, 1959; Mississippi,1966; total, 4.
	Grand total, 33.

1/ Excludes the District of Columbia, where the dates of adoption were: individual income, 1939; corporation income, 1939; general sales, 1947; distilled spirits, 1934; cigarettes, 1949; and gasoline, 1924.
2/ Interest and dividends only.
3/ Capital gains, interest, and dividends only.
4/ Michigan repealed the corporate income tax in 1976 and replaced it with a single business tax.
5/ Gross income tax; in 1963 Indiana enacted a 2 percent retail sales and use tax.
6/ Exclusive of the excises by the 16 states that own and operate liquor stores, and exclusive of North Carolina where county stores operate under state supervision.

Source: ACIR staff compilation based on Commerce Clearing House, State Tax Reporter.

TABLE 75--A COMPARISON OF STATE LOTTERY REVENUES--FY 1980-1984
(Amounts in millions of dollars, unless otherwise indicated)

State	Started	Gross Revenue 80	81	82	83	84	Prizes 80	81	82	83	84
U.S. Total		$2107.4	$2713.0	$3532.1	$4761.7	$6,237.0	$919.8	$1420.6	$1842.3	$2480.8	$3268.2
Arizona	July 1981	N/A	N/A	$114.1	$74.9	$59.3	N/A	N/A	$51.4	$36.4	$26.0
Colorado	Jan. 1983	N/A	N/A	N/A	128.7	110.5	N/A	N/A	N/A	70.5	60.3
Connecticut	Feb. 1982	129.9	141.8	159.7	178.0	240.7	65.3	78.0	87.9	93.8	132.4
Delaware	Nov. 1975	15.9	19.1	23.5	27.6	30.3	8.1	10.1	13.3	15.6	15.4
Illinois	July 1974	91.0	197.5	310.5	461.5	826.5	45.8	100.5	158.0	231.4	430.2
Maine	June 1974	6.0	5.7	9.7	13.1	16.0	2.8	3.1	4.7	6.4	7.8
Maryland	May 1973	372.3	366.4	434.1	444.0	515.4	174.3	182.7	211.0	227.4	276.9
Mass.	March 1972	192.5	184.8	210.0	261.9	331.0	90.5	104.2	121.2	155.0	197.0
Michigan	Nov. 1972	487.9	463.6	483.1	512.8	544.2	241.0	253.2	270.2	269.5	289.0
N.H.	March 1964	9.0	11.2	13.3	14.5	17.1	3.4	5.5	5.9	6.7	8.0
New Jersey	Jan. 1971	331.9	396.2	480.8	654.3	800.4	173.8	208.1	258.4	340.3	419.2
New York	1967-1975 Sept. 1976	182.8	219.4	386.9	578.5	797.6	72.8	101.3	191.0	284.6	392.0
Ohio	Aug. 1974	57.2	280.2	345.3	377.8	572.0	10.3	150.2	174.6	204.1	290.7
Pennsylvania	March 1972	194.7	393.6	523.8	825.0	1152.8	15.7	205.5	274.1	439.9	607.1
Rhode Island	May 1974	33.4	31.2	33.8	38.5	46.6	14.7	17.0	18.7	22.0	26.7
Vermont	Feb. 1978	2.9	2.3	3.5	3.8	4.5	1.3	1.2	1.9	2.1	2.4
Washington	Nov. 1982	N/A	N/A	N/A	166.8	171.7	N/A	N/A	N/A	75.1	87.0

	Administration 80	81	82	83	84	Net Proceeds 80	81	82	83	84
U.S. Total	$130.3	$132.5	$163.5	$255.1	$284.2	$1057.4	$1159.9	$1526.1	$2026.2	$2684.5
Arizona	N/A	N/A	$16.8	$15.4	$13.3	N/A	N/A	$45.9	$23.1	$20.0
Colorado	N/A	N/A	N/A	11.2	12.5	N/A	N/A	N/A	47.0	37.7
Connecticut	$3.9	$8.3	9.3	10.4	11.2	$60.8	$55.5	62.5	73.8	97.0
Delaware	1.5	1.4	1.7	2.0	2.0	6.3	7.7	8.5	10.0	13.0
Illinois	9.5	10.0	10.9	15.2	18.3	35.8	87.0	141.5	214.9	378.0
Maine	2.5	1.5	2.5	2.9	3.5	0.7	1.1	2.4	3.8	4.6
Maryland	12.6	12.4	14.8	18.4	21.6	185.4	171.4	208.3	198.2	216.9
Mass.	9.4	15.7	19.4	22.6	27.5	92.5	64.8	69.4	84.3	106.5
Michigan	10.9	13.6	14.6	28.6	25.4	236.0	196.8	198.3	214.7	229.7
N.H.	1.9	1.8	2.1	2.2	3.5	3.7	3.9	5.3	5.7	5.5
New Jersey	15.7	6.7	7.4	18.6	25.0	142.4	181.4	214.9	295.4	356.1
New York	26.7	21.0	16.8	25.2	24.8	83.3	97.0	179.0	268.8	380.8
Ohio	11.2	17.8	21.1	27.2	36.8	35.7	112.2	149.6	146.5	244.6
Pennsylvania	21.0	19.3	23.1	30.3	31.0	158.0	168.8	226.7	354.8	514.8
Rhode Island	2.1	2.4	2.3	2.1	2.5	16.6	11.8	12.8	14.4	17.4
Vermont	1.4	0.6	.7	.7	.9	0.2	0.5	1.0	1.1	1.2
Washington	N/A	N/A	N/A	22.1	24.0	N/A	N/A	N/A	69.7	60.7

	Annual Percent Increase in Gross Revenue 81	82	83	84	Net Proceeds as a % of Total State Own Source General Revenue 80	81	82	83	84	Annual Bet Per Capita 80	81	82	83	84
Arizona	N/A	N/A	-34.4%	-20.8%	N/A	N/A	1.9%	0.9%	0.6%	N/A	N/A	$39.45	$25.28	$19.42
Colorado	N/A	N/A	N/A	-14.1	N/A	N/A	N/A	1.9	1.3	N/A	N/A	N/A	41.00	34.78
Connecticut	9.1%	12.6%	11.5	35.2	2.6%	2.1%	2.1	2.2	2.4	$41.80	$45.21	51.09	56.72	76.30
Delaware	19.9	23.0	17.4	9.8	0.9	1.0	1.0	1.1	1.2	26.79	32.02	39.17	45.54	49.51
Illinois	117.0	57.2	48.6	79.1	0.4	1.0	1.0	2.4	3.5	7.97	17.26	27.08	40.18	71.80
Maine	-5.0	70.7	35.1	22.1	*	0.1	0.3	0.4	0.4	5.36	5.00	8.54	11.43	13.81
Maryland	-1.6	18.6	2.8	16.1	5.1	4.4	4.9	4.3	4.2	88.32	86.04	101.66	103.16	118.52
Mass.	-4.0	13.6	24.7	26.4	2.0	1.3	1.2	1.3	1.5	33.55	32.00	36.52	45.41	57.08
Michigan	-5.0	4.2	6.1	6.1	3.2	2.5	2.4	2.4	2.1	52.70	50.31	52.99	56.54	59.97
N.H.	25.5	18.4	.9	17.9	0.9	0.9	1.0	1.0	0.8	9.72	11.99	15.30	15.12	17.47
New Jersey	19.4	21.3	36.1	22.3	2.7	2.9	3.0	3.7	3.8	45.07	53.40	64.74	87.61	106.57
New York	20.0	76.4	14.5	37.9	0.6	0.6	1.0	1.4	1.7	10.41	12.47	22.02	32.74	44.97
Ohio	390.0	23.2	9.4	51.4	0.6	1.7	2.0	1.7	2.4	5.30	25.96	32.06	35.16	53.20
Pennsylvania	102.2	33.1	57.5	39.7	1.9	1.9	2.4	3.5	4.4	16.40	33.14	44.09	69.36	96.87
Rhode Island	-6.6	8.3	13.9	21.0	2.0	1.3	1.2	1.2	1.4	35.24	32.70	35.47	40.31	48.46
Vermont	20.7	52.7	8.6	18.4	*	0.1	0.2	0.2	0.2	5.58	4.51	6.73	7.24	8.49
Washington	0.0	N/A	N/A	2.9	N/A	N/A	N/A	1.4	1.1	N/A	N/A	N/A	38.79	39.47

*Percent less than one-tenth.

NOTE: California, Iowa, Missouri, Oregon, and West Virginia adopted lotteries in 1984 and 1985. Information for these states are not yet available.

Source: ACIR staff compilations based on Bureau of the Census, State Government Finances in 1980, 1981, 1982, 1983, 1984.

TABLE 76.1--A COMPARISON OF DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS, LOCATED IN THE LARGEST CITY IN EACH STATE, FOR SELECTED FEDERAL AND STATE-LOCAL TAXES, 1982

1) Tax Amount (Income Level--$25,000)

City and State by Region	TOTAL FOR SELECTED TAXES	SELECTED FEDERAL TAXES: TOTAL FEDERAL TAXES	Federal Individual Income Tax	Social Security Tax (OASDHI)	SELECTED STATE-LOCAL TAXES: TOTAL STATE-LOCAL TAXES	State Individual Income Tax	Local Individual Income Tax	State General Sales Tax	Local General Sales Tax	Local Property Tax
U.S. Median	$ 5,502	$ 4,139	$ 2,514	$ 1,625	$ 1,363	$ 449	n.a.	$ 239	n.a.	$ 577
New England										
Bridgeport, CT	5,581	4,117	2,492	1,625	1,464	0	0	357	0	1,107
Portland, ME	5,687	4,084	2,459	1,625	1,603	423	0	254	0	926
Boston, MA	6,069	3,974	2,349	1,625	2,095	902	0	168	0	1,025
Manchester, NH	5,333	4,183	2,558	1,625	1,150	0	0	0	0	1,150
Providence, RI	5,857	4,029	2,404	1,625	1,828	526	0	239	0	1,063
Burlington, VT	5,739	4,073	2,448	1,625	1,666	588	0	134	0	944
Mideast										
Wilmington, DE	5,443	4,150	2,525	1,625	1,293	832	243	0	0	218
Dist. of Columbia	5,931	4,007	2,382	1,625	1,924	0	866	0	287	771
Baltimore, MD	5,989	3,996	2,371	1,625	1,993	712	356	240	0	685
Newark, NJ	5,689	4,084	2,459	1,625	1,605	425	0	200	0	980
New York, NY	6,116	3,963	2,338	1,625	2,153	660	280	240	257	716
Philadelphia, PA	6,275	3,919	2,294	1,625	2,356	550	1,078	209	0	519
Great Lakes										
Chicago, IL	5,714	4,073	2,448	1,625	1,641	512	0	328	66	735
Indianapolis, IN	5,390	4,161	2,536	1,625	1,229	418	0	251	0	560
Detroit, MI	6,543	3,842	2,217	1,625	2,701	918	678	237	0	868
Cleveland, OH	5,765	4,062	2,437	1,625	1,703	423	485	258	77	460
Milwaukee, WI	6,353	3,897	2,272	1,625	2,456	784	0	264	0	1,408
Plains										
Des Moines, IA	5,894	4,018	2,393	1,625	1,876	575	0	186	0	1,115
Wichita, KS	5,239	4,205	2,580	1,625	1,034	375	0	229	0	430
Minneapolis, MN	5,695	4,084	2,459	1,625	1,611	965	0	205	0	441
St. Louis, MO	5,389	4,161	2,536	1,625	1,228	335	243	227	109	314
Omaha, NE	5,546	4,117	2,492	1,625	1,429	337	0	257	96	739
Fargo, ND	5,117	4,238	2,613	1,625	879	13	0	159	0	707
Sioux Falls, SD	5,464	4,150	2,525	1,625	1,314	0	0	323	81	910
Southeast										
Birmingham, AL	5,477	4,139	2,514	1,625	1,338	530	243	285	143	137
Little Rock, AR	5,345	4,183	2,558	1,625	1,162	449	0	235	78	400
Jacksonville, FL	4,927	4,293	2,668	1,625	634	0	0	254	0	380
Atlanta, GA	5,504	4,139	2,514	1,625	1,365	654	0	246	81	384
Louisville, KY	5,767	4,062	2,437	1,625	1,705	557	534	260	0	354
New Orleans, LA	4,896	4,304	2,679	1,625	592	78	0	166	277	71
Jackson, MS	5,099	4,249	2,624	1,625	850	222	0	411	0	217
Charlotte, NC	5,535	4,128	2,503	1,625	1,407	659	0	210	70	468
Columbia, SC	5,309	4,194	2,569	1,625	1,115	540	0	296	0	279
Memphis, TN	5,281	4,194	2,569	1,625	1,087	0	0	334	167	586
Norfolk, VA	5,585	4,117	2,492	1,625	1,468	610	0	205	68	585
Charleston, WV	5,265	4,205	2,580	1,625	1,060	478	0	269	0	313
Southwest										
Phoenix, AZ	5,359	4,172	2,547	1,625	1,187	504	0	249	62	372
Albuquerque, NM	5,102	4,238	2,613	1,625	864	-9 1/	0	323	58	492
Oklahoma City, OK	5,102	4,249	2,624	1,625	853	315	0	147	147	244
Houston, TX	5,315	4,183	2,558	1,625	1,132	0	0	192	96	844
Rocky Mountain										
Denver, CO	5,325	4,183	2,558	1,625	1,142	384	0	152	152	454
Boise, ID	5,703	4,084	2,459	1,625	1,619	807	0	212	0	600
Billings, MT	5,332	4,183	2,558	1,625	1,149	528	0	0	0	621
Salt Lake City, UT	5,780	4,051	2,426	1,625	1,729	854	0	297	74	504
Casper, WY	4,876	4,315	2,690	1,625	561	0	0	236	78	247
Far West										
Los Angeles, CA	5,502	4,139	2,514	1,625	1,363	363	0	267	85	648
Las Vegas, NV	4,892	4,304	2,679	1,625	588	0	0	270	0	318
Portland, OR	6,109	3,963	2,338	1,625	2,146	1,063	0	0	0	1,083
Seattle, WA	5,240	4,205	2,580	1,625	1,035	0	0	370	88	577
Anchorage, AK	4,886	4,315	2,690	1,625	571	0	0	0	0	571
Honolulu, HI	6,007	3,996	2,371	1,625	2,011	882	0	366	0	763

n.a.--not applicable. More than half of all cities do not have local income or general sales taxes; hence, the concept of "median" does not apply. The median figures for each of the separate state and local taxes is the median figure for that particular tax only, therefore (because no median could be computed for local income and sales taxes), these figures do not necessarily sum to the median figure for combined state-local taxes.

1/ A negative figure indicates a tax refund.

[For assumptions that underlie these figures see following page.]

TABLE 76.2--A COMPARISON OF DIRECT TAX BURDENS FOR A MARRIED COUPLE WITH TWO DEPENDENTS, LOCATED IN THE LARGEST CITY IN EACH STATE, FOR SELECTED FEDERAL AND STATE-LOCAL TAXES, 1982

2) Tax Amount (Income Level--$50,000)

City and State by Region	TOTAL FOR SELECTED TAXES	SELECTED FEDERAL TAXES: TOTAL FEDERAL TAXES	Federal Individual Income Tax	Social Security Tax (OASDHI)	SELECTED STATE-LOCAL TAXES: TOTAL STATE-LOCAL TAXES	State Individual Income Tax	Local Individual Income Tax	State General Sales Tax	Local General Sales Tax	Local Property Tax
U.S. Median	$ 14,338	$ 11,545	$ 8,503	$ 3,042	$ 2,793	$ 1,441	n.a.	$ 352	n.a.	$ 818
New England										
Bridgeport, CT	13,810	11,857	8,815	3,042	1,953	90	0	546	0	1,317
Portland, ME	14,862	11,174	8,132	3,042	3,688	2,113	0	387	0	1,188
Boston, MA	14,863	11,213	8,171	3,042	3,650	2,232	0	260	0	1,158
Manchester, NH	13,479	12,071	9,029	3,042	1,408	0	0	0	0	1,408
Providence, RI	14,853	11,174	8,132	3,042	3,679	1,781	0	367	0	1,531
Burlington, VT	14,730	11,252	8,210	3,042	3,478	1,970	0	207	0	1,301
Mideast										
Wilmington, DE	14,679	11,311	8,269	3,042	3,368	2,603	461	0	0	304
Dist. of Columbia	15,246	10,999	7,957	3,042	4,247	0	2,704	0	424	1,119
Baltimore, MD	15,020	11,096	8,054	3,042	3,924	1,779	890	375	0	880
Newark, NJ	14,093	11,701	8,659	3,042	2,392	1,050	0	308	0	1,034
New York, NY	15,732	10,648	7,606	3,042	5,084	2,524	939	358	383	880
Philadelphia, PA	15,236	10,940	7,898	3,042	4,296	1,100	2,156	327	0	713
Great Lakes										
Chicago, IL	14,223	11,623	8,581	3,042	2,600	1,109	0	478	96	917
Indianapolis, IN	13,947	11,798	8,756	3,042	2,149	870	0	369	0	910
Detroit, MI	15,648	10,706	7,664	3,042	4,942	2,096	1,392	349	0	1,105
Cleveland, OH	14,636	11,350	8,308	3,042	3,286	1,300	922	391	117	556
Milwaukee, WI	15,483	10,804	7,762	3,042	4,679	2,585	0	399	0	1,695
Plains										
Des Moines, IA	14,806	11,252	8,210	3,042	3,554	1,718	0	277	0	1,559
Wichita, KS	13,997	11,740	8,698	3,042	2,257	1,260	0	334	0	663
Minneapolis, MN	15,137	11,035	7,993	3,042	4,102	3,052	0	309	0	741
St. Louis, MO	14,133	11,662	8,620	3,042	2,471	1,089	461	329	158	434
Omaha, NE	14,414	11,486	8,444	3,042	2,928	1,408	0	367	138	1,015
Fargo, ND	13,624	11,965	8,923	3,042	1,659	433	0	240	0	986
Sioux Falls, SD	13,747	11,896	8,854	3,042	1,851	0	0	467	117	1,267
Southeast										
Birmingham, AL	14,165	11,662	8,620	3,042	2,503	1,214	461	412	206	210
Little Rock, AR	14,338	11,545	8,503	3,042	2,793	1,651	0	338	112	692
Jacksonville, FL	13,239	12,227	9,185	3,042	1,012	0	0	390	0	622
Atlanta, GA	14,564	11,389	8,347	3,042	3,175	1,923	0	352	116	784
Louisville, KY	14,714	11,291	8,249	3,042	3,423	1,441	1,014	392	0	576
New Orleans, LA	13,468	12,091	9,049	3,042	1,377	365	0	249	415	348
Jackson, MS	13,825	11,876	8,834	3,042	1,949	1,020	0	593	0	336
Charlotte, NC	14,651	11,350	8,308	3,042	3,301	2,104	0	302	100	795
Columbia, SC	14,452	11,467	8,425	3,042	2,985	2,052	0	426	0	507
Memphis, TN	13,705	11,935	8,893	3,042	1,770	141	0	480	240	909
Norfolk, VA	14,458	11,467	8,425	3,042	2,991	1,781	0	295	97	818
Charleston, WV	14,075	11,701	8,659	3,042	2,374	1,466	0	411	0	497
Southwest										
Phoenix, AZ	14,230	11,603	8,561	3,042	2,627	1,620	0	375	93	539
Albuquerque, NM	13,789	11,876	8,834	3,042	1,913	663	0	467	84	699
Oklahoma City, OK	14,078	11,701	8,659	3,042	2,377	1,520	0	215	215	427
Houston, TX	13,759	11,896	8,854	3,042	1,863	0	0	291	146	1,426
Rocky Mountain										
Denver, CO	14,038	11,720	8,678	3,042	2,318	1,228	0	233	233	624
Boise, ID	14,779	11,252	8,210	3,042	3,527	2,382	0	306	0	839
Billings, MT	14,109	11,681	8,639	3,042	2,428	1,610	0	0	0	818
Salt Lake City, UT	14,650	11,311	8,269	3,042	3,339	2,022	0	429	107	781
Casper, WY	13,093	12,305	9,263	3,042	788	0	0	342	114	332
Far West										
Los Angeles, CA	14,619	11,369	8,327	3,042	3,250	1,776	0	393	124	957
Las Vegas, NV	13,111	12,305	9,263	3,042	806	0	0	412	0	394
Portland, OR	15,282	10,921	7,879	3,042	4,361	2,831	0	0	0	1,530
Seattle, WA	13,518	12,052	9,010	3,042	1,466	0	0	547	129	790
Anchorage, AK	13,045	12,344	9,302	3,042	701	0	0	0	0	701
Honolulu, HI	15,195	10,979	7,937	3,042	4,216	2,688	0	513	0	1,015

n.a.--not applicable. More than half of all cities do not have local income or general sales taxes; hence, the concept of "median" does not apply. The median figures for each of the separate state and local taxes is the median figure for that particular tax only, therefore (because no median could be computed for local income and sales taxes), these figures do not necessarily sum to the median figure for combined state-local taxes.

[For assumptions that underlie these figures see following page.]

(TO ACCOMPANY TABLES 76.1 & 76.2)

ASSUMPTIONS USED TO CALCULATE FAMILY TAX BURDENS, 1982

The assumptions in this study were based upon data from a variety of governmental sources. For the sake of brevity in this summary, the citations as well as the explanation of the assumptions have been omitted. The entire staff working paper entitled Tax Burdens for Families Residing in the Largest City in Each State, 1982 can be obtained by writing ACIR, 1111 20th St. N.W., Washington, D.C. 20575.

Assumptions (for purposes of the federal income and Social Security taxes and state-local income taxes, where applicable):

1) A family of four—both spouses gainfully-employed, two dependent children.

2) Sources of Income

Income Level:	$25,000	$50,000
Wages & Salaries:	24,250	46,100
Interest:	750	2,700
Dividends (before federal exclusion):	0	1,200

3) Adjustments to Income

a) The split of wage and salary income between spouses (for purposes of the deduction for married couples and for splitting income on state/local returns that allow combined separate returns rather than joint returns)

Income Level:	$25,000	$50,000
Spouse A	13,701	33,100
Spouse B	10,549	13,000
b) Individual Retirement Account	0	1,000
c) Deduction for Married Couples (from Schedule W computations)	527	625

4) Personal Exemptions	4,000	4,000
5) Itemized Deductions (before zero-bracket amount)		
a) Non-tax deductions	4,250	6,568
b) state-local tax deductions	(varies with each city and state)	
6) Social Security Taxes (6.7% of all wage and salary income subject to the income limit of $32,400 in 1982)	1,625	3,042

7) State and Local Income Taxes were computed from information from federal return. If taxpayers had the option of filing jointly or separately on a combined return, the method that resulted in the lowest tax liability was used. For state-local returns that allowed the splitting of income, wage and salary income was split as in 3(a) above. Non-wage income was assumed to be held jointly. Where allowed, exemptions and deductions were allocated so as to produce the least tax; in instances where this procedure was not allowed, the pro-ration of exemptions and/or deductions according to spousal income was undertaken as state-local tax provisions directed. If a given state grants a deduction or credit for local income, general sales and/or property taxes, this tax provision would be reflected in the state income tax liability. In states where property tax relief is granted through the state income tax, this relief would be reflected in a lower income tax liability and not in the property tax figure; only in instances where property tax relief is separate from the state income tax is such tax relief reflected in the a lower property tax liability.

8) State and Local General Sales Taxes were taken from the optional general sales tax tables included in the federal return. Local taxes were added where appropriate.

9) Local Real Property Tax. Housing values: The median value of residential property (in each city) for families earning $25,000 and $50,000 (from 1980 Census of Housing). These values were multiplied by effective property tax rates from the 1982 Census of Governments and, in the few instances where data were not available from Census, from knowledgeable individuals in the field in that particular city or state.

*For tax burden computations related to $17,500, $50,000, and $100,000 levels, see source document.

Source: ACIR, Tax Burdens for Families Residing in the Largest City in Each State, 1982, Washington, D.C., August 1984.

TABLE 77--REPRESENTATIVE TAX SYSTEM TAX CAPACITY INDICES FOR 1983 AND SELECTED PRIOR YEARS 1/

State	1983	1982	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100	100	100
New England								
Connecticut	124	117	110	112	109	112	110	117
Maine	90	84	79	80	80	82	84	81
Massachusetts	107	101	96	96	93	95	98	98
New Hampshire	108	100	95	97	96	102	102	110
Rhode Island	86	81	80	84	84	87	88	91
Vermont	94	89	84	84	85	93	94	88
Mideast								
Delaware	118	115	111	111	110	120	124	123
Dist. of Col.	117	115	111	111	110	123	118	121
Maryland	99	100	98	99	99	101	101	101
New Jersey	112	106	105	105	102	106	109	107
New York	95	92	89	90	89	94	98	108
Pennsylvania	88	89	90	93	93	99	98	91
Great Lakes								
Illinois	98	99	104	108	112	112	112	114
Indiana	86	89	91	92	98	100	98	99
Michigan	90	93	96	97	104	103	101	104
Ohio	89	92	94	97	101	104	104	100
Wisconsin	87	87	91	95	100	99	98	94
Plains								
Iowa	91	96	102	105	108	105	106	104
Kansas	102	106	109	109	109	105	109	105
Minnesota	97	99	100	102	105	100	97	95
Missouri	89	91	92	94	97	96	96	97
Nebraska	101	97	97	97	100	101	106	110
North Dakota	111	115	123	108	109	99	101	92
South Dakota	87	87	86	90	95	91	94	91
Southeast								
Alabama	75	74	74	76	76	77	77	70
Arkansas	78	79	82	79	77	78	78	77
Florida	103	104	101	100	100	101	102	104
Georgia	87	84	81	82	81	84	86	80
Kentucky	79	82	82	83	85	83	85	80
Louisiana	107	113	117	109	104	99	97	94
Mississippi	68	71	72	69	70	70	70	64
North Carolina	87	82	80	80	82	83	85	78
South Carolina	76	74	75	75	76	77	77	64
Tennessee	80	77	79	79	81	83	84	78
Virginia	96	94	94	95	93	91	93	86
West Virginia	87	92	90	94	92	90	89	75
Southwest								
Arizona	97	96	89	89	91	89	92	95
New Mexico	108	115	114	107	103	98	97	94
Oklahoma	115	126	127	117	108	101	98	102
Texas	124	130	132	124	117	112	111	98
Rocky Mountain								
Colorado	122	121	113	113	110	107	106	104
Idaho	83	86	87	87	91	88	89	91
Montana	105	110	114	112	113	103	103	105
Utah	82	86	86	86	87	88	86	87
Wyoming	182	201	216	196	173	154	154	141
Far West								
California	119	116	115	117	116	114	110	124
Nevada	147	151	148	154	154	148	145	171
Oregon	95	99	99	103	106	104	100	106
Washington	101	102	99	103	103	100	98	112
Alaska	272	313	324	260	217	158	155	99
Hawaii	114	117	105	107	103	107	109	99

1/ Tax capacity is the amount of revenue each state would raise if it applied a national average set of tax rates for 26 commonly used tax bases. The index above is the per capita tax capacity divided by the per capita average for all states, with the index for the average set at 100. For a more complete explanation see publication cited below.

Source: ACIR preliminary staff estimates for 1983. Other years may be obtained from ACIR, 1982 Tax Capacity of the Fifty States, M-142, U.S. Government Printing Office, Washington, D.C.

TABLE 78--REPRESENTATIVE TAX SYSTEM TAX EFFORT INDICES FOR 1983 AND SELECTED PRIOR YEARS 1/

State	1983	1982	1981	1980	1979	1977	1975	1967
U.S. Average	100	100	100	100	100	100	100	100
New England								
Connecticut	96	99	103	100	102	103	99	93
Maine	100	107	113	111	110	100	104	105
Massachusetts	112	119	134	135	144	133	129	121
New Hampshire	69	75	74	75	78	73	75	81
Rhode Island	126	133	130	123	121	114	112	105
Vermont	95	102	105	104	110	104	108	119
Mideast								
Delaware	82	84	87	89	96	80	84	90
Dist. of Col.	146	145	145	131	132	118	94	90
Maryland	107	106	107	109	109	105	106	103
New Jersey	109	113	112	112	118	113	103	97
New York	163	170	171	167	171	168	160	138
Pennsylvania	105	106	105	104	105	94	93	99
Great Lakes								
Illinois	107	107	105	102	99	96	99	84
Indiana	89	88	88	84	84	83	92	95
Michigan	128	120	116	116	113	109	106	100
Ohio	103	94	89	87	86	78	80	82
Wisconsin	137	128	120	116	118	113	115	124
Plains								
Iowa	109	105	98	96	93	90	93	104
Kansas	92	88	87	88	87	89	85	96
Minnesota	124	111	109	111	115	112	117	119
Missouri	87	82	81	84	82	80	84	86
Nebraska	94	93	95	102	98	98	85	78
North Dakota	81	83	74	79	78	88	92	97
South Dakota	85	91	93	88	84	87	87	107
Southeast								
Alabama	87	87	91	85	86	79	79	89
Arkansas	83	81	79	86	81	78	78	83
Florida	75	72	73	74	78	73	74	84
Georgia	93	96	97	96	96	89	89	92
Kentucky	91	88	88	89	87	84	84	85
Louisiana	81	82	77	78	82	79	87	90
Mississippi	95	92	95	96	97	94	96	98
North Carolina	88	94	95	97	91	87	86	94
South Carolina	96	96	95	95	91	86	85	97
Tenneessee	82	86	87	84	87	82	79	87
Virginia	89	90	90	88	88	88	87	90
West Virginia	88	86	83	82	82	80	85	96
Southwest								
Arizona	91	92	106	117	115	110	108	109
New Mexico	79	82	89	83	85	77	85	92
Oklahoma	80	78	73	72	74	72	73	80
Texas	67	66	65	65	64	68	68	75
Rocky Mountain								
Colorado	79	81	84	90	96	95	90	106
Idaho	87	85	87	88	90	89	90	105
Montana	94	97	92	92	88	94	92	93
Utah	98	97	97	101	99	91	89	111
Wyoming	113	105	73	74	83	82	70	79
Far West								
California	92	99	100	102	95	117	119	108
Nevada	64	63	62	60	65	62	70	71
Oregon	103	95	101	93	93	92	96	101
Washington	104	93	92	94	96	94	101	106
Alaska	166	180	184	166	129	130	76	104
Hawaii	108	105	126	124	128	115	119	135

1/ Tax effort is the ratio of a state's actual tax collections to its tax capacity. The relative index of tax effort is created by dividing each state's tax effort by the average for all states. 100 is the index for the U.S. average.

Source: ACIR preliminary staff estimates for 1983. Other years may be obtained from ACIR, 1982 Tax Capacity of the Fifty States, M-142, U.S. Government Printing Office, Washington, D.C.

TABLE 79--THE GROWTH IN AND PERCENTAGE DISTRIBUTION OF PUBLIC EMPLOYMENT, SELECTED YEARS 1929-1984

As of October	Total Public Sector	Federal (civilian)	State	Local	Total Public Sector	Federal (civilian)	State	Local
			ALL EMPLOYEES					
		Number (In Thousands)			Annual Percentage Increase or Decrease (-) 1/			
1929	3,100	600	600	1,900	--	--	--	--
1939	4,200	1,100	700	2,400	3.1%	6.2%	1.6%	2.4%
1944	6,537	3,365	700	2,472	9.3	25.1	0	0.6
1949	6,203	2,047	1,037	3,119	-1.0	-9.5	8.2	4.8
1954	7,232	2,373	1,149	3,710	3.1	3.0	2.1	3.5
1959	8,487	2,399	1,454	4,634	3.3	0.2	4.8	4.5
1964	10,064	2,528	1,873	5,663	3.5	1.1	5.2	4.1
1969	12,685	2,969	2,614	7,102	4.7	3.3	6.9	4.6
1970	13,028	2,881	2,755	7,392	2.7	-3.0	5.4	4.1
1971	13,316	2,872	2,832	7,612	2.2	-0.3	2.8	3.0
1972	13,603	2,795	2,938	7,870	2.2	-2.7	3.7	3.4
1973	14,139	2,786	3,013	8,339	3.9	-0.3	2.6	6.0
1974	14,668	2,874	3,155	8,639	3.7	3.2	4.7	3.6
1975	14,986	2,890	3,268	8,828	2.2	0.6	3.6	2.2
1976	15,012	2,843	3,343	8,826	0.2	-1.6	2.3	-*
1977	15,459	2,848	3,481	9,130	3.0	0.2	4.1	3.4
1978	15,628	2,885	3,539	9,204	1.1	1.3	1.7	0.8
1979	15,971	2,869	3,699	9,403	2.2	-0.6	4.5	2.2
1980	16,213	2,898	3,753	9,562	1.5	1.0	1.5	1.7
1981	15,968	2,865	3,726	9,377	-1.5	-1.1	-0.7	-1.9
1982	15,918	2,848	3,747	9,324	-0.3	-0.6	0.6	-0.6
1983	16,033r	2,874r	3,816	9,344	0.7	1.8	0.2	0.2
1984	16,436	2,942	3,898	9,595	2.5	2.4	2.1	2.7
		Percentage Distribution						
1929	100.0%	19.3%	19.3%	61.3%				
1939	100.0	26.2	16.7	57.1				
1944	100.0	51.5	10.7	37.8				
1949	100.0	33.0	16.7	50.3				
1954	100.0	32.8	15.9	51.3				
1959	100.0	28.3	17.1	54.6				
1964	100.0	25.1	18.6	56.3				
1969	100.0	23.4	20.6	56.0				
1970	100.0	22.1	21.1	56.7				
1971	100.0	21.6	21.3	57.2				
1972	100.0	20.5	21.6	57.9				
1973	100.0	19.7	21.3	59.0				
1974	100.0	19.6	21.5	58.9				
1975	100.0	19.3	21.8	58.9				
1976	100.0	18.9	22.2	58.8				
1977	100.0	18.4	22.5	59.1				
1978	100.0	18.5	22.6	58.9				
1979	100.0	18.9	23.2	58.9				
1980	100.0	17.9	23.1	59.0				
1981	100.0	17.9	23.3	58.7				
1982	100.0	17.9	23.5	58.6				
1983	100.0	17.9	23.8	58.3				
1984	100.0	17.9	23.7	58.4				

*Less than 0.05 percent. r--revised from last year's edition.

1/ The percent changes indicated for years prior to 1970 are annual average changes since the previous year shown.

Source: ACIR staff compilation and computations based upon U.S. Bureau of the Census, Public Employment in [year], (Table 1 in 1984 edition)

TABLE 80--PUBLIC EMPLOYMENT IN THE UNITED STATES
SELECTED YEARS 1952-1984

Year	Total Government Federal, State and Local	Federal (Civilian)	State and Local	State	Local
	Full-Time Equivalent Employment (In Thousands)				
1952	6,613	2,601 1/	4,012	958	3,054
1957 (April)	7,211	2,418 1/	4,793	1,154	3,638
1962	8,472	2,514 1/	5,958	1,478	4,480
1967	10,363	2,908	7,455	1,946	5,509
1972	12,008	2,771	9,237	2,487	6,750
1977	13,311	2,720	10,591	2,903	7,688
1978	13,471	2,747	10,724	2,966	7,758
1979	13,652	2,708	10,944	3,072	7,871
1980	13,807 2/	2,760 2/	11,047	3,106	7,941
1981	13,646 2/	2,729 2/	10,917	3,087	7,830
1982	13,546 2/	2,712 2/	10,829	3,083	7,746
1983	13,623 2/	2,738 2/	10,885	3,116	7,769
1984	13,945 2/	2,802 2/	11,143	3,177	7,966
	Full-Time Equivalent Employment Per 10,000 Population				
1952	422.8	166.3 1/	256.5	61.3	195.3
1957	421.2	141.2 1/	280.0	67.4	212.5
1962	455.8	135.2 1/	320.5	79.5	241.0
1967	525.9	147.6	378.3	98.8	279.6
1972	578.7	133.6	445.2	119.9	325.3
1977	615.3	125.7	489.6	134.2	355.4
1978	617.8	126.0	491.8	136.0	355.8
1979	620.3	123.0	497.2	139.6	357.6
1980	609.6 2/	121.9 2/	487.7	137.1	350.5
1981	595.1 2/	119.0 2/	476.1	134.6	341.4
1982	585.1 2/	117.1 2/	467.7	133.2	334.6
1983	582.2 2/	117.0 2/	465.2	133.2	332.0
1984	590.5 2/	118.6 2/	471.8	134.5	337.3

1/ As of June 30; paid employment rather than full-time equivalent employment.

2/ Full-time equivalent federal employment figures are no longer available in the Public Employment publication cited below. 1980-1984 federal figures were based upon the 1974-79 average ratio of full-time equivalent employment to all employment (0.9524).

Sources: ACIR staff compilation from U.S. Bureau of the Census, Historical Statistics of the United States: Colonial Times to 1970, Part 2, U.S. G.P.O., September 1975, p. 1102; U.S. Bureau of the Census, Public Employment in [year], Tables 1 and 2; population figures (as of July 1 for the years indicated) from Public Employment, Table 12.

TABLE 81--FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS PER 10,000 POPULATION (with Federal employment exhibit), BY STATE, SELECTED YEARS 1957-1984 1/

State and Region	Full-time Equivalent State-Local Employees Per 10,000 Population								
	1984	1983	1982	1981	1978	1972	1967	1962	1957
United States	472	465	468	476	492	445	378	321	280 2/
Exhibit:									
Federal Employment 3/	119	117	117	119	126	134	148	135	141
New England									
Connecticut	441	431	437	450	434	404	347	295	277
Maine	453	451	447	451	452	444	359	302	262
Massachusetts	442	446	444	471	478	448	377	339	316
New Hampshire	432	419	418	433	445	422	339	296	273
Rhode Island	465	465	456	463	471	422	349	294	257
Vermont	464	458	468	475	485	500	366	321	268
Mideast									
Delaware	505	507	521	530	541	536	405	334	267
District of Columbia	763	735	730	717	734	664	470	348	262
Maryland	491	498	513	513	549	473	385	317	260
New Jersey	480	478	482	490	490	415	326	292	265
New York	563	551	546	543	518	519	443	373	350
Pennsylvania	381	383	386	397	404	380	316	270	227
Great Lakes									
Illinois	425	421	425	439	447	414	352	300	253
Indiana	440	435	434	446	449	408	362	315	262
Michigan	446	432	431	442	487	428	376	321	279
Ohio	431	429	424	434	436	400	332	295	260
Wisconsin	473	451	449	466	467	451	374	318	253
Plains									
Iowa	493	489	489	494	504	439	393	335	292
Kansas	524	523	530	540	535	478	420	359	320
Minnesota	461	468	458	488	491	465	385	325	285
Missouri	438	432	446	450	456	417	350	286	250
Nebraska	564	581	565	579	591	526	424	361	314
North Dakota	521	500	501	499	493	474	403	343	281
South Dakota	495	483	494	502	515	475	427	330	296
Southeast									
Alabama	481	484	481	484	501	427	340	279	259
Arkansas	452	445	453	452	449	396	338	271	248
Florida	445	438	449	453	511	491	414	341	309
Georgia	525	542	535	525	548	486	365	303	272
Kentucky	425	410	406	413	437	389	333	265	230
Louisiana	528	518	515	509	524	484	402	356	320
Mississippi	518	500	496	502	508	468	354	292	260
North Carolina	489	476	479	490	495	413	329	275	242
South Carolina	497	481	488	499	557	451	324	271	255
Tennessee	461	454	460	476	492	465	374	305	264
Virginia	492	481	486	498	541	446	348	278	255
West Virginia	489	482	485	489	498	471	372	304	227
Southwest									
Arizona	458	451	472	491	557	529	408	338	283
New Mexico	560	566	564	578	560	558	432	328	298
Oklahoma	511	515	530	527	505	466	400	321	301
Texas	488	473	476	478	500	451	357	307	264
Rocky Mountain									
Colorado	482	477	490	507	564	526	462	373	312
Idaho	457	455	468	480	515	498	395	345	306
Montana	537	518	530	546	582	513	414	357	314
Utah	450	431	444	439	495	520	405	346	283
Wyoming	677	661	659	653	611	678	567	446	368
Far West									
California	447	438	444	458	489	477	408	367	334
Nevada	481	473	480	497	602	597	468	382	341
Oregon	486	483	486	504	539	502	423	390	321
Washington	471	451	454	466	512	500	438	366	324
Alaska	793	814	820	803	725	722	468	347	206
Hawaii	476	480	498	496	520	524	432	325	323

1/ Number of employees are as of October for all years except 1957 which is as of April.

2/ U.S. average for 1957 excludes Alaska and Hawaii (prior to statehood).

3/ Full-time equivalent federal civilian employees. Published full-time equivalent figures for federal employees not available for 1980-1984. Estimates based on average ratio of full-time equivalent employment to all employment (.9524) for 1974-1979.

Sources: ACIR compilation from U.S. Bureau of the Census, Census of Governments, various years; Public Employment in [year], (Table 12 in the 1984 edition).

TABLE 82--ESTIMATED STATE-LOCAL PAYROLL AS A PERCENTAGE OF STATE PERSONAL INCOME, BY STATE AND REGION, SELECTED YEARS 1957-1984 1/

State and Region	1984 S-L Payroll as % of State Personal Income	1984 State % Related to U.S. Average (U.S. = 100)	State-Local Payroll as % of State Personal Income 1983	1982	1981	1978	1975	1972	1967	1957
United States 2/	7.9%	100	8.0%	8.0%	8.0%	8.5%	9.2%	9.2%	8.0%	5.6% 3/
New England	6.5	83	6.8	6.8	7.0	8.0	8.5	8.8	7.3	5.0
Connecticut	6.1	77	6.1	5.9	5.9	6.7	7.1	7.7	6.4	4.4
Maine	7.3	93	7.5	7.7	7.6	7.9	8.5	9.2	7.7	4.9
Massachusetts	6.4	81	6.9	7.0	7.3	8.4	8.9	8.9	7.4	5.6
New Hampshire	5.8	73	5.9	6.0	6.6	7.2	7.8	8.0	6.7	4.8
Rhode Island	8.2	104	8.5	8.3	8.5	8.9	8.9	8.6	7.0	4.7
Vermont	7.9	100	8.0	8.0	8.1	8.8	9.8	10.7	8.4	5.6
Mideast 2/	8.1	103	8.3	8.2	8.3	9.6	9.8	9.4	7.5	4.9
Delaware	7.5	95	7.5	8.1	7.9	8.2	8.2	8.4	6.8	4.1
Dist. of Col. 4/	12.4	158	12.8	12.5	12.4	14.7	14.1	11.6	8.8	5.0
Maryland	7.6	96	8.1	8.3	8.3	9.3	9.4	9.3	7.7	4.9
New Jersey	7.0	89	7.2	7.3	7.3	8.0	8.3	8.0	6.3	4.6
New York	9.7	123	10.0	9.5	9.5	9.9	11.1	11.1	9.1	6.3
Pennsylvania	6.4	82	6.5	6.6	6.6	7.3	7.8	7.9	6.4	4.3
Great Lakes	7.6	96	7.8	7.8	7.6	8.0	8.6	8.8	7.5	5.2
Illinois	7.0	89	7.5	7.5	7.2	7.6	8.6	8.5	6.8	4.6
Indiana	7.2	91	7.5	7.5	7.2	7.2	7.5	7.7	7.4	5.2
Michigan	8.8	112	8.9	8.9	8.8	9.0	9.7	9.7	8.4	6.0
Ohio	7.1	90	7.2	7.4	7.0	7.2	7.7	7.8	6.6	4.6
Wisconsin	8.3	106	8.2	8.2	8.5	8.8	9.6	10.2	8.4	5.7
Plains	7.7	98	7.9	7.9	7.8	8.4	8.7	8.9	8.4	6.1
Iowa	8.2	104	8.7	8.2	8.0	8.2	8.6	8.6	8.0	5.5
Kansas	7.5	95	7.3	7.3	7.5	7.8	8.2	8.2	8.1	6.0
Minnesota	8.3	105	8.6	8.7	8.1	9.1	10.1	10.6	8.9	6.4
Missouri	6.6	84	6.8	7.0	6.7	7.2	8.1	7.9	6.9	4.7
Nebraska	8.3	106	9.0	8.7	8.6	9.1	8.8	8.8	8.1	6.0
North Dakota	8.7	110	8.4	9.0	8.9	8.5	8.0	9.1	9.7	7.3
South Dakota	7.5	95	7.8	7.7	8.0	8.8	9.1	9.1	9.3	6.5
Southeast	7.6	97	7.7	7.8	7.8	8.5	8.6	8.5	8.0	5.9
Alabama	8.5	108	8.3	8.6	8.3	9.4	8.8	8.5	8.1	6.1
Arkansas	7.2	92	7.3	7.5	7.3	7.4	7.6	7.2	7.6	5.7
Florida	6.8	87	7.1	7.0	6.9	8.3	9.0	8.7	8.3	5.6
Georgia	7.7	98	8.2	8.4	8.1	8.6	9.2	8.4	7.8	5.5
Kentucky	7.2	92	7.3	7.2	7.4	7.5	7.8	7.9	7.5	5.2
Louisiana	8.6	109	8.3	8.0	7.9	8.2	9.3	9.5	9.0	7.1
Mississippi	8.5	108	8.7	8.2	8.4	8.7	9.2	9.1	8.5	6.7
North Carolina	8.0	102	8.1	8.3	8.3	8.7	8.5	8.5	7.9	6.0
South Carolina	8.2	105	8.2	8.6	8.9	9.5	8.9	8.8	7.4	5.9
Tennessee	7.7	98	7.7	8.4	8.2	8.4	8.5	8.6	8.2	5.8
Virginia	7.1	91	7.2	7.5	7.6	8.4	8.6	8.3	7.3	5.2
West Virginia	8.5	109	8.3	8.4	8.5	8.7	8.4	8.9	8.5	5.6
Southwest	7.9	100	7.8	7.7	7.6	9.1	9.8	9.6	9.1	6.2
Arizona	8.8	112	9.2	9.6	9.6	10.7	11.4	10.5	10.7	6.8
New Mexico	10.4	132	10.3	10.6	10.5	10.5	11.4	11.3	10.5	6.6
Oklahoma	7.6	96	7.8	7.5	7.4	7.6	8.1	8.3	7.9	6.2
Texas	7.6	97	7.4	7.2	7.1	7.7	8.4	8.2	7.4	5.3
Rocky Mountain	8.7	111	8.7	8.6	8.6	9.5	10.1	10.1	9.8	6.4
Colorado	7.8	99	7.9	7.7	8.4	9.8	10.3	9.4	9.4	6.0
Idaho	8.3	106	8.1	8.5	8.2	8.6	9.3	9.0	8.9	6.2
Montana	10.4	132	10.1	10.4	9.4	10.4	10.5	10.0	9.2	6.4
Utah	9.2	117	9.2	9.1	8.6	9.9	9.8	10.8	9.9	6.2
Wyoming	12.0	153	11.4	10.5	10.2	9.0	10.5	11.5	11.5	7.0
Far West 5/	8.4	107	8.4	8.5	8.6	9.2	10.4	10.6	9.6	6.5
California	8.3	106	8.3	8.5	8.6	9.1	10.9	10.9	9.7	6.5
Nevada	8.0	102	8.3	8.7	8.0	8.9	9.8	10.2	9.6	6.0
Oregon	9.0	115	9.4	9.3	9.3	9.5	10.8	10.7	9.8	6.9
Washington	8.5	109	8.4	8.4	8.5	9.3	10.1	10.7	9.1	6.5
Alaska	16.1	205	15.6	15.7	16.8	14.6	13.9	17.3	12.3	5.0 3/
Hawaii	7.7	198	7.9	8.6	8.3	9.4	9.7	9.6	9.5	6.6 3/

Note: Regional payrolls as percent of income are unweighted averages 1957-1980.

1/ Except for 1957, when the month of April was used, the estimated annual payroll is the payroll for the month of October multiplied by twelve.

2/ Excludes Washington, D.C. in 1981-84.

3/ U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood).

4/ Although the District of Columbia is included in this table, it should not be directly compared to the totals for the several states, which include data for large and small counties, cities, school districts, etc. The figures for the District of Columbia should instead be compared to those of other cities and/or SMSA's.

5/ Excluding Alaska and Hawaii.

Sources: ACIR staff computations based on the U.S. Bureau of the Census, Census of Governments, various years; Public Employment in [year], (Table 9 in 1984 edition); personal income figures from Bureau of Economic Analysis, Survey of Current Business, [monthly], (1984 figures from August 1985 edition, page 18).

TABLE 83--ESTIMATED ANNUAL AVERAGE EARNINGS FOR FULL-TIME STATE AND LOCAL EMPLOYEES, BY STATE, INDEXED TO U.S. AVERAGE, SELECTED YEARS, 1957-1984 1/

State and Region	1984 Est. Ave. Annual Earnings	1984 As a % of of U.S. Average (U.S.=100)	1983	1982	1981	1976	1972	1967	1962	1957
United States	$21,336	100%	$20,136	$19,044	$17,568	$12,252	$9,480	$6,816	$5,304	$4,032 2/
New England	20,090	94	94	92	92	93	96	97	94	92
Connecticut	22,980	108	105	98	96	102	110	110	108	112
Maine	17,484	82	82	82	82	81	83	84	82	78
Massachusetts	21,420	100	102	101	98	103	105	103	99	100
New Hampshire	17,688	83	85	81	82	86	87	89	87	84
Rhode Island	22,572	106	106	103	107	100	99	98	95	89
Vermont	18,396	86	86	85	84	85	91	95	91	86
Mideast	23,128	108	109	108	108	110	107	103	104	106
Delaware	20,112	94	93	95	93	94	90	89	92	96
Dist. of Col.	28,056	131	136	132	133	137	110	110	115	117
Maryland	22,416	105	106	105	105	105	107	101	99	101
New Jersey	22,500	105	105	104	104	107	112	107	108	110
New York	24,744	116	117	113	114	117	121	113	113	115
Pennsylvania	20,940	98	97	99	99	100	101	96	93	98
Great Lakes	21,809	102	103	105	104	103	105	103	104	107
Illinois	22,680	106	110	112	109	110	113	107	112	113
Indiana	18,984	89	88	90	89	87	89	96	97	99
Michigan	24,888	117	118	120	122	116	121	115	110	115
Ohio	20,340	95	94	97	94	98	96	95	96	100
Wisconsin	22,152	104	103	104	105	101	105	104	103	109
Plains	19,527	92	91	92	91	90	87	89	90	89
Iowa	19,872	93	94	94	95	94	92	93	90	87
Kansas	18,732	88	85	85	85	85	83	85	88	87
Minnesota	23,940	112	110	112	102	104	105	105	105	103
Missouri	18,420	86	85	84	82	87	87	89	88	87
Nebraska	18,348	86	87	87	88	84	81	85	84	85
North Dakota	20,556	96	98	103	105	92	84	88	91	90
South Dakota	16,824	79	79	79	80	83	78	81	82	83
Southeast	17,344	81	81	81	82	80	78	80	79	78
Alabama	17,736	83	79	81	81	79	74	77	74	79
Arkansas	15,684	74	73	73	74	72	68	72	70	67
Florida	19,668	92	94	90	88	91	92	88	86	85
Georgia	16,932	79	79	79	79	78	75	80	75	73
Kentucky	17,628	83	84	84	86	81	80	81	85	79
Louisiana	17,472	82	82	84	85	77	77	82	81	91
Mississippi	14,244	67	70	68	71	71	67	67	67	64
North Carolina	18,060	85	83	82	84	85	87	88	91	82
South Carolina	16,836	79	78	79	81	77	76	76	75	68
Tennessee	17,496	82	81	86	83	78	75	79	77	77
Virginia	19,368	91	91	91	90	87	89	89	87	85
West Virginia	17,004	80	78	80	82	82	75	81	81	91
Southwest	19,668	92	92	94	92	89	84	89	92	94
Arizona	22,764	107	108	109	109	104	101	106	107	107
New Mexico	19,092	89	87	90	88	86	79	87	93	95
Oklahoma	17,244	81	82	84	81	78	74	79	82	85
Texas	19,572	92	91	91	91	87	82	85	86	90
Rocky Mountain	20,614	97	97	97	96	91	86	91	93	94
Colorado	22,380	105	105	101	105	101	94	93	98	95
Idaho	18,408	86	85	87	87	83	77	85	84	87
Montana	20,604	97	97	99	92	93	87	91	97	99
Utah	20,016	94	96	96	94	88	89	94	94	94
Wyoming	21,660	102	103	104	104	91	83	90	93	97
Far West 3/	23,637	111	113	114	114	113	108	112	112	111
California	27,156	127	126	126	128	126	124	129	130	125
Nevada	22,428	105	109	114	106	106	103	107	105	109
Oregon	21,564	101	104	104	106	104	101	104	104	103
Washington	23,400	110	113	113	118	115	104	110	110	108
Alaska	35,496	166	163	164	164	161	144	145	152	160 2/
Hawaii	21,095	99	99	105	105	114	103	106	114	104 2/

Note: Regional totals are unweighted averages. Although the District of Columbia is included in this table, it should not be directly compared to the totals for the several states, which include data for large and small counties, cities, school districts, etc. The figures for the District of Columbia should instead be compared to those of other cities and/or SMSA's.

1/ Estimated annual earnings are the average earnings for the month of October multiplied by twelve for all years except 1957. For 1957 the month of April was used.
2/ U.S. total excludes Alaska and Hawaii in 1957 (prior to statehood).
3/ Excluding Alaska and Hawaii.

Source: ACIR staff computations based on U.S. Bureau of the Census, Census of Governments, various years; Public Employment in 1984, Table 9. See also, ACIR, Significant Features of Fiscal Federalism, prior years.

TABLE 84--STATE PER CAPITA PERSONAL INCOME EXPRESSED AS A PERCENTAGE OF U.S. AVERAGE, SELECTED YEARS 1929-1984

State and Region	Per Capita Personal Income 1984	Per Capita Personal Income as a Percentage of U.S. Average (100)								
		1984	1982	1979	1974	1964	1954	1944	1934	1929
U.S. Average 1/	$12,789	$12,789	$11,113	$8,651	$5,448	$2,592	$1,781	$1,186	$425	$697
New England	14,421	113	109	103	97	99	98	101	123	112
Connecticut	16,557	129	125	118	119	125	129	134	155	146
Maine	10,817	85	83	80	82	83	79	91	98	85
Massachusetts	14,783	116	111	104	105	109	106	109	146	130
New Hampshire	13,188	103	100	95	95	92	92	88	113	98
Rhode Island	12,818	100	98	95	99	102	105	106	141	124
Vermont	10,798	84	86	84	84	82	78	78	87	89
Mideast	14,004	109	108	106	116	117	120	122	150	141
Delaware	13,675	107	107	105	115	123	130	124	148	145
Dist. of Columbia	17,108	134	133	127	138	131	136	131	218	181
Maryland	14,464	113	111	108	108	107	106	111	123	111
New Jersey	15,440	121	118	113	117	120	125	131	137	132
New York	14,318	112	110	106	115	122	121	129	162	165
Pennsylvania	12,314	96	98	98	101	101	101	104	114	110
Great Lakes	12,740	100	99	105	104	105	108	107	102	109
Illinois	13,802	108	108	113	117	117	121	117	120	136
Indiana	11,717	92	90	96	97	99	101	100	84	87
Michigan	12,607	99	97	107	109	109	114	116	107	113
Ohio	12,355	97	96	100	102	103	110	111	108	111
Wisconsin	12,475	98	97	100	96	97	96	93	90	97
Plains	12,555	98	98	99	94	88	90	87	64	76
Iowa	12,159	95	96	101	98	93	97	82	63	82
Kansas	13,249	104	107	106	99	96	99	97	67	76
Minnesota	13,246	104	102	103	100	92	94	84	85	85
Missouri	12,150	95	94	95	93	96	96	90	87	89
Nebraska	12,430	97	98	98	90	90	94	90	60	84
North Dakota	12,360	97	98	93	102	78	70	84	42	53
South Dakota	11,067	87	84	87	78	71	78	80	42	59
Southeast	11,182	87	87	86	83	74	69	67	57	53
Alabama	9,992	78	78	79	77	71	62	62	39	46
Arkansas	9,805	77	76	77	79	69	58	56	42	43
Florida	12,763	100	98	95	96	87	85	91	80	74
Georgia	11,550	90	87	85	86	78	71	70	57	50
Kentucky	10,300	81	82	82	82	74	71	64	54	56
Louisiana	10,810	85	91	86	79	76	75	74	61	59
Mississippi	8,777	69	70	70	69	59	51	53	39	41
North Carolina	10,850	85	82	82	85	75	69	64	58	48
South Carolina	10,117	79	78	78	78	67	63	61	48	38
Tennessee	10,418	81	81	82	83	74	68	72	57	54
Virginia	13,253	104	102	98	97	88	84	75	74	62
West Virginia	9,729	76	81	82	81	75	69	69	74	66
Southwest	12,212	95	99	96	85	84	85	81	67	69
Arizona	11,841	93	90	93	92	87	91	87	83	84
New Mexico	10,260	80	84	83	76	79	79	73	57	58
Oklahoma	11,655	91	100	93	84	83	81	79	58	65
Texas	12,572	98	102	98	88	87	90	87	67	68
Rocky Mountain	11,878	93	96	96	91	90	93	94	86	84
Colorado	13,846	108	110	105	98	97	96	89	87	91
Idaho	10,089	79	81	85	91	83	84	90	89	72
Montana	10,546	82	87	87	88	87	97	98	85	85
Utah	9,730	76	78	82	82	88	87	89	74	80
Wyoming	12,235	96	110	114	95	95	102	103	95	96
Far West 2/	14,007	110	110	113	106	111	118	126	118	117
California	14,488	113	114	115	110	120	122	132	140	142
Nevada	13,317	104	107	115	112	120	137	124	126	125
Oregon	11,613	91	91	100	97	99	102	119	104	97
Washington	12,792	100	105	109	104	106	112	129	104	107
Alaska	17,478	137	152	134	129	116	129	n.a.	n.a.	n.a.
Hawaii	13,038	102	104	106	108	108	101	104	n.a.	n.a.

n.a.--not available

Note: Regional averages prior to 1979 are unweighted averages.

1/ Includes Alaska and Hawaii since 1964 but not in earlier years.

2/ Excluding Alaska and Hawaii.

Sources: ACIR staff compilation and calculations based upon U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, August 1985, p. 18; Survey, prior years.

TABLE 85--PUBLIC OPINION ON TAXES
(1985 ACIR Survey Results)

QUESTION #1: Which do you think is the worst tax--that is, the least fair?
(Percent of U.S. Public)

	May 1985	May 1984	May 1983	May 1982	Sept. 1981	May 1980	May 1979	May 1978	May 1977	May 1975	April 1974	May 1973	March 1972
Federal Income Tax	38%	36%	35%	36%	36%	36%	37%	30%	28%	28%	30%	30%	19%
Local Property Tax	24	29	26	30	33	25	27	32	33	29	28	31	45
State Sales Tax	16	15	13	14	14	19	15	18	17	23	20	20	13
State Income Tax	10	10	11	11	9	10	8	11	11	11	10	10	13
Don't Know	12	10	15	9	9	10	13	10	11	10	14	11	11

QUESTION #2: From which level of government do you feel you get the most for your money--federal, state, or local?
(Percent of U.S. Public)

	May 1985	May 1984	May 1983	May 1982	Sept. 1981	May 1980	May 1979	May 1978	May 1977	March 1976	May 1975	April 1974	May 1973	March 1972
Federal	32%	24%	31%	35%	30%	33%	29%	35%	36%	36%	38%	29%	35%	39%
Local	31	35	31	28	33	26	33	26	26	25	25	28	25	26
State	22	27	20	20	25	22	22	20	20	20	20	24	18	18
Don't Know	15	14	19	17	14	19	16	19	18	19	17	19	22	17

QUESTION #3 (from 1984 Survey): In the next fiscal year, the federal government is expected to spend about 180 billion dollars more than it takes in. Which one of these basic ways of reducing the deficit would you prefer?

	Percent of U.S. Public
1. Mostly by cuts in spending.	51
2. Most by increases in taxes which would be earmarked for reducing the deficit.	7
3. About equally by cuts in spending and by tax increases.	33
4. Don't know/No answer.	9

QUESTION #4 (from 1984 Survey): If the federal government decides to reduce spending to keep it more in line with revenues, which one of these would you prefer?

	Percent of U.S. Public
1. Cut defense spending.	50
2. Cut Social Security and Medicare.	3
3. Cut all federal programs other than defense and Social Security and Medicare. That would include federal programs such as farm supports, veterans benefits, welfare, education, and transporation aid.	31
4. All federal programs.	2 1/
5. No federal programs.	2 1/
6. Don't know/No answer.	12

1/ Responses were volunteered.

QUESTION #5: For which, if any, of the following programs should the federal government stop providing federal financial support?

	Percent of U.S. Public
Nursing home care for the elderly	8
Aid to local public schools	10
Highways (except the interstate system)	13
Aid to low-income people (including food stamps)	14
Sewage treatment plants	17
Community and economic development	18
None of these	56
Don't Know	6

(continued on next page)

TABLE 85--PUBLIC OPINION ON TAXES
(continued)

QUESTION #6 (from 1984 Survey): Suppose the federal government must raise taxes substantially, which of these do you think would be the best way to do it?

	Percent of U.S. Public	
	1984	1972
1. Have a form of national sales tax on things other than food and similar necessities.	32	34
2. Raise individual income tax rates.	7	10
3. Raise money by reducing special tax treatment for capital gains and cutting tax deduction allowances for charitable contributions, state and local taxes, medical expenses, etc.	47	40
4. Don't know/No answer.	14	16

QUESTION #7: Which of these statements comes closest to your view about government power today?

	Percent of U.S. Public			
	1985	1984	1982	1978
The federal government				
1. Has too much power.	31	35	38	38
2. Has about the right amount of power.	27	25	18	18
3. Should use its powers more vigorously.	36	34	30	36
4. No opinion.	6	6	14	8

QUESTION #8: Would the following services be more efficiently produced/delivered by private companies or your local government?

	Private Companies	Local Gov't	Don't Know
Hospitals	46	45	9
Parking facilities	42	48	10
Ambulance services	41	52	7
Garbage collection	41	53	6
Parks and swimming pools	25	68	7
Street maintenance	21	73	6

Source: Advisory Commission on Intergovernmental Relations, 1985 Changing Public Attitudes on Governments and Taxes, S-14, U.S. Government Printing Office, Washington, D.C., 1985, pp. 1-4.

TABLE 86--STATE BUDGET CYCLE AND FISCAL YEAR SCHEDULE

ANNUAL LEGISLATIVE SESSIONS AND ANNUAL BUDGET CYCLES

Alabama	Delaware	Maryland	New Jersey	South Carolina
Alaska	Georgia	Massachusetts	New Mexico	South Dakota
Arizona	Idaho	Michigan	New York	Tennessee[1]/
California	Illinois	Mississippi	Oklahoma	Utah
Colorado	Kansas	Missouri	Pennsylvania	West Virginia
Connecticut	Louisiana	Nebraska	Rhode Island	

BIENNIAL LEGISLATIVE SESSIONS AND BIENNIAL BUDGET CYCLES

Arkansas	Nevada	Oregon[3]/
Kentucky[4]/	North Carolina[2]/	Texas[3]/
Montana	North Dakota[3]/	

ANNUAL LEGISLATIVE SESSIONS AND BIENNIAL BUDGET CYCLE

Florida	Minnesota[1]/	Washington[2]/
Hawaii	New Hampshire	Wisconsin
Indiana	Ohio	Wyoming[4]/
Iowa	Vermont[5]/	
Maine	Virginia[4]/	

NOTE: Unless otherwise noted, biennial budget states make appropriations for each fiscal year separately and begin their two-year budget cycles in odd-numbered years.

1/ Technically a biennial session, but in practice meets annually.
2/ Appropriations are made for the biennium, but reviewed annually.
3/ Appropriations are made for the biennium.
4/ Biennial budget cycle begins in even-numbered years.
5/ In 1979 language was included in the appropriations bill allowing the the governor to submit an annual or biennial budget depending on the discretion of the governor.

STATE FISCAL YEAR SCHEDULE

All state fiscal years begin on July 1 except for Alabama (October 1), Michigan (October 1), New York (April 1) and Texas (September 1).

NOTE: Since 1969, ten states have changed their budgeting cycle. Hawaii, Vermont and Florida, have all changed from annual to biennial budgets. In that same time, Connecticut, Idaho, Illinois, Missouri and Nebraska have all gone from biennial to annual budgets. Indiana experimented with annual operating budgets in fiscal years 1975-76 and 1976-77, but operated with a biennial capital and highway budget. It returned to full biennial budgeting in 1977.

Currently, 29 states have annual budgets and, of course, annual legislative sessions. Another eight states have biennial budgets with biennial sessions, and thus lack any opportunity for annual changes or revisions. (The exception is Oregon, whose joint Ways and Means committees meet during the interim as the Emergency Board, a constitutional board with authority over supplemental appropriations, federal funds, and transfers.) The remaining thirteen states have biennial budgets, but meet annually. This last group has some review of the budget annually, but it varies from full reviews to occasional amendments. Only North Carolina, North Dakota, Oregon, Texas, Washington and Wyoming actually make appropriations for the full biennium rather than by fiscal year, and North Carolina, Washington and Wyoming review the budget for possible changes annually.

Source: National Conference of State Legislatures, Denver, CO.

TABLE 87--STATE BALANCED BUDGET REQUIREMENTS
(Is requirement for balanced budget statutory(S) or constitutional(C)?
What is the nature of requirement?)

States	(points) (1) Statutory	(2) Constitutional	(1) Governor Only has to Submit a Balanced Budget	(2) Legislature Only has to Pass a Balanced Budget	(4) May Carry Over a Deficit but Must be Corrected in Next Fiscal Year	(6) State Cannot Carry Over a Deficit Into Next Biennium	(8) State Cannot Carry Over a Deficit Into Next Fiscal Year	Degree of Stringency Scale (high=10; low=1)
New England								
Connecticut	X		S*	S	S			5
Maine	X						S	9
Massachusetts		X	C					3
New Hampshire	X		S					2
Rhode Island		X					C	10
Vermont				No Requirement*				0
Mideast								
Delaware		X					C*	10
Maryland		X	C	C	C			6
New Jersey		X					C	10
New York		X	C					3
Pennsylvania	X	X	S,C	S	S,C			6
Great Lakes								
Illinois		X	C	C				4
Indiana		X					C*	10
Michigan		X			C			6
Ohio	X	X					S,C	10
Wisconsin		X			C*			6
Plains								
Iowa		X					C	10
Kansas		X					C	10
Minnesota	X	X				S,C		8
Missouri		X					C	10
Nebraska		X					C	10
North Dakota		X				C		8
South Dakota	X	X					S,C	10
Southeast								
Alabama		X					C	10
Arkansas	X						S	9
Florida	X	X					S,C	10
Georgia		X					C	10
Kentucky	X	X				C*	S	10
Louisiana		X		C				4
Mississippi	X						S	9
North Carolina	X	X					S,C	10
South Carolina	X	X			S,C		C	10
Tennessee		X			C		C	10
Virginia	X	X				S,C		8
West Virginia		X					C*	10
Southwest								
Arizona		X					C	10
New Mexico		X					C	10
Oklahoma		X					C	10
Texas		X		C		C		8
Rocky Mountain								
Colorado		X					C	10
Idaho		X					C	10
Montana		X		C		C	C	10
Utah	X	X					S,C	10
Wyoming		X				C		8
Far West								
California		X	C		C*			6
Nevada	X	X	S	C				4
Oregon	X	X	S			C		8
Washington	X	X				S,C		8
Alaska	X	X	S		C			6
Hawaii	X	X	S,C			C	C	10

Source: ACIR staff compilation based on 1984 surveys of executive and legislative fiscal directors, and Limitations on State Deficits, Council of State Governments, Lexington, Kentucky, May 1976.

*See notes on next page.

TABLE 87--STATE BALANCED BUDGET REQUIREMENTS
(Continued)

NOTE: The following states have a balanced budget relating to constitutional debt limitations (debt limit in parenthesis): Alaska ($350,000), Arizona ($350,000), Colorado ($100,000), Iowa ($250,000), Kansas ($1,000,000), Kentucky ($500,000), Missouri ($100,000), Nebraska ($100,000), New Jersey (1% of appropriations), New Mexico ($200,000), Ohio ($150,000), Oklahoma ($500,000), Rhode Island ($50,000), South Dakota ($100,000), Texas ($200,000), and Utah (1.5% of taxable property value).

CALIFORNIA: Article XVI, Sec. 1, requires that the legislature shall not, in any manner, create a debt in excess of $300,000 without a vote of the people. This section has been interpreted to allow a carry-over deficit, as long as the deficit is repaid within "a short period of time."

CONNECTICUT: If revenues are deficient by 5% due to lower than projected revenue collections after the budget has been passed, the General Assembly must approve expenditure cuts. (Statute 4-85; Subsection C)

DELAWARE: "No appropriation, supplemental appropriation or budget act shall cause the aggregate State General Fund appropriations enacted for any given fiscal year to exceed 98 percent of the estimated State General Fund revenue for such fiscal year from all sources, including estimated unencumbered funds remaining at the end of the previous fiscal year..." (Const. Art. VIII, Sec. 6) The state provides for this 2 Percent Fund and a 5 percent Budget Reserve Account to be used for an unanticipated deficit. There are no provisions in the Consttution that call for specific action if a projected deficit exceeds 7 percent of general fund revenues.

INDIANA: "No law shall authorize any debt to be contracted, on behalf of the state, except in the following cases: To meet casual deficits in the revenue..." (Const. Art. 10, Sec. 5)

KENTUCKY: Agencies must set aside 2-1/2% of their budget each year in the event of a revenue shortfall (KRS 48.120).

VERMONT: Governor is statutorily required to submit recommendation to alleviate deficits from previous years in his or her budget request. There is no requirement that the governor must submit a balanced budget.

WEST VIRGINIA: "No debt shall be contracted by this state except to meet casual deficits in the revenue..." (Const. Art. X, Sec.4)

WISCONSIN: Section S20.004 of Wisconsin statutes requires that no bill may be passed if the bill will cause the General Fund balances at the end of the biennium to be less than one percent of total General Fund appropriation.

TABLE 88--COMPARISON OF STATE GENERAL FUND EXPENDITURES WITH STATE DIRECT EXPENDITURES, BY STATE, FY 1984
(In Millions)

State and Region	FY 84 State General Fund Expenditures	FY 84 Total State Expenditure Less Intergovernmental Expenditures 1/	Percent of Unrestricted Expenditures	Exhibit: Inter-governmental Expenditures 2/
U.S. Total	$167,149	$201,310	83%	$108,373
New England				
Connecticut	3,627	3,377	100	967
Maine	756	1,202	63	350
Massachusetts	4,900	6,292	78	2,617
New Hampshire	368	784	47	158
Rhode Island	902	1,357	66	275
Vermont	339	725	47	136
Mideast				
Delaware	721	905	80	219
Maryland	3,433	4,397	78	1,636
New Jersey	6,597	6,509	100	4,134
New York	17,620	17,695	100	12,263
Pennsylvania	7,991	9,085	88	4,704
Great Lake				
Illinois	8,878	9,513	93	3,911
Indiana	2,711	3,679	74	2,321
Michigan	5,337	9,358	57	4,038
Ohio	7,776	8,408	92	4,780
Wisconsin	4,011	4,286	94	2,639
Plains				
Iowa	1,978	2,584	77	1,322
Kansas	1,517	1,899	80	847
Minnesota	4,560	4,103	100	2,880
Missouri	2,357	3,323	71	1,589
Nebraska	752	1,305	58	512
North Dakota	478	935	51	412
South Dakota	287	737	39	165
Southeast				
Alabama	1,964	3,402	58	1,310
Arkansas	1,262	1,666	76	789
Florida	5,749	6,119	94	3,562
Georgia	3,926	4,288	92	1,948
Kentucky	2,427	3,622	67	1,289
Louisiana	3,915	4,964	79	1,746
Mississippi	1,337	1,968	68	1,066
North Carolina	3,776	4,301	88	2,723
South Carolina	2,111	2,556	83	1,095
Tennessee	1,911	3,368	57	1,106
Virginia	2,846	4,599	62	1,928
West Virginia	1,356	1,868	73	703
Southwest				
Arizona	1,846	2,177	85	1,547
New Mexico	1,272	1,703	75	968
Oklahoma	1,556	2,839	55	1,285
Texas	4,994	10,437	48	4,965
Rocky Mountain				
Colorado	1,707	2,464	69	1,522
Idaho	483	779	62	409
Montana	353	884	40	293
Utah	1,073	1,619	66	611
Wyoming	355	741	48	530
Far West				
California	22,869	20,254	100	19,126
Nevada	404	707	57	487
Oregon	1,519	2,719	56	993
Washington	3,927	4,342	90	2,290
Alaska	2,926	2,450	100	1,183
Hawaii	1,389	2,014	69	25

1/ These figures exclude expenditures for insurance trusts, state-operated liquor stores, and utilities.

2/ Intergovernmental expenditure refers to federal and local aid to states.

NOTE: A state general fund is the most important yardstick for measuring the fiscal condition of a state. It generally excludes federal funds and all funds earmarked for specified purposes. For example, most states dedicate the motor fuel tax and license revenue for the highway trust fund. Many fees, fines, and licenses are excluded from the General Fund, and often tuition payments supporting higher education. This dedication of revenue can be done by statute or constitutional provision. The more revenue that is automatically allocated in this manner, the less spending discretion can be exercised by lawmakers. State direct expenditures include total state expenditures without regard to what expenditures are derived from dedicated revenues.

Sources: ACIR compilation for National Governors' Association/National Association of State Budget Officers, Fiscal Survey of the States, 1985, Washington, D.C., July 1985 and U.S. Department of Commerce, Bureau of the Census, State Government Finances in 1984, Washington, D.C., October 1986.

TABLE 89--STATE YEAR-END BALANCES AS A PERCENT OF GENERAL FUND EXPENDITURES

State	FY87e*	FY86e	FY85e	FY84	FY83	FY82	FY81	FY80	FY79	F
U.S. Average	2.7%	2.1%	2.9%	3.3%	1.3%	3.0%	4.5%	9.0%	8.7%	
New England										
Connecticut		0.0	0.0	0.0	-1.5	-1.4	-2.4	0.0	0.0	
Maine	0.3	0.3	0.7	2.3	0.3	2.9	4.3	3.6	5.5	
Massachusetts		0.7	2.0	0.4	1.5	0.1	0.9	1.1	5.6	
New Hampshire	0.5	0.2	4.9	0.3	-12.5	-10.9	-11.1	3.9	13.2	1
Rhode Island		0.6	2.9	3.6	0.3	0.4	2.9	5.2	6.9	
Vermont		0.8	-5.3	-10.6	-9.5	0.0	-0.4	-3.1	0.0	
Mideast										
Delaware		4.5	16.8	8.0	7.1	7.9	7.7	6.8	8.9	
Maryland		0.3	0.3	0.5	1.0	5.3	5.3	11.2	5.5	
New Jersey		2.2	7.7	8.8	2.1	2.4	5.9	5.9	4.9	
New York		0.7	0.5	0.3	0.0	0.4	0.1	0.1	0.1	
Pennsylvania		0.1	3.6	1.0	-3.1	0.1	1.1	1.1	0.5	-
Great Lakes										
Illinois		2.8	2.9	2.4	1.4	2.4	2.4	5.2	5.8	
Indiana	1.6	1.5	0.6	3.8	2.8	0.0	1.4	10.7	18.7	
Michigan		0.1	0.8	5.3	0.5	0.1	0.0	0.0	0.7	
Ohio	1.1	3.6	3.4	1.2	0.6	0.8	0.2	3.4	9.2	
Wisconsin	3.7	5.3	7.5	9.0	-4.5	2.1	0.7	2.2	9.0	
Plains										
Iowa	0.1	0.0	0.0	0.0	0.4	1.3	1.9	1.8	5.8	
Kansas		7.2	8.4	5.5	3.1	1.9	11.1	16.5	20.3	1
Minnesota	8.7	8.7	12.0	8.2	2.0	-13.8	-0.7	3.4	7.8	
Missouri		2.2	6.2	8.4	2.4	3.1	3.6	13.7	20.5	
Nebraska		1.9	-2.8	6.0	2.1	-2.2	8.6	20.3	11.9	
North Dakota	5.4	17.3	25.8	23.0	10.4	26.2	50.9	53.2	49.8	7
South Dakota		1.5	1.5	1.7	6.9	7.4	8.7	7.3	5.6	
Southeast										
Alabama		0.2	12.2	14.0	0.5	1.4	1.7	1.2	1.4	
Arkansas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	
Florida	0.0	0.1	0.1	1.7	2.4	5.4	13.8	17.6	7.9	
Georgia		0.0	0.0	1.6	0.6	0.0	2.7	5.8	3.9	
Kentucky		0.5	0.0	1.7	1.8	2.0	0.5	0.8	4.6	
Louisiana		0.0	0.0	1.4	4.7	6.9	16.5	19.3	15.1	
Mississippi		0.1	2.6	0.8	1.2	3.2	7.0	6.2	8.1	1
North Carolina	0.7	4.4	0.3	6.8	2.1	3.3	4.9	10.4	7.6	
South Carolina		0.1	0.0	2.6	0.9	0.0	0.2	3.2	1.0	
Tennessee		2.1	3.9	7.7	0.8	1.9	3.2	4.9	0.3	
Virginia		0.1	0.0	2.9	4.0	8.4	1.6	14.1	5.7	
West Virginia		0.9	3.7	10.5	4.9	6.3	4.3	7.9	4.9	
Southwest										
Arizona		0.8	0.1	0.7	0.0	0.6	9.1	19.7	11.0	
New Mexico		7.8	8.0	12.1	12.0	18.5	18.7	16.6	6.4	1
Oklahoma		0.0	5.3	0.4	0.9	23.3	30.1	5.6	13.4	1
Texas	0.7	0.7	0.3	1.6	22.0	28.6	17.8	10.7	17.9	2
Rocky Mountain										
Colorado		5.2	2.8	1.8	0.0	1.1	4.3	21.5	15.1	1
Idaho		-0.3	0.0	1.9	0.0	0.0	0.5	1.9	3.2	
Montana	7.4	10.8	5.8	9.9	17.1	9.8	23.0	17.9	12.0	1
Utah		0.0	0.0	7.6	1.2	3.4	3.1	1.2	2.5	
Wyoming		43.6	28.6	52.7	51.1	52.0	29.7	70.0	69.9	3
Far West										
California		3.7	4.9	2.2	-2.7	0.5	3.2	10.8	16.5	3
Nevada	9.1	10.5	9.3	20.3	10.9	12.7	11.6	18.6	26.6	
Oregon	9.0	6.3	9.0	2.9	1.4	-9.7	0.4	6.7	12.9	2
Washington	3.6	0.1	0.0	3.4	0.8	7.8	0.2	4.6	14.8	1
Alaska		0.0	-7.8	7.7	2.5	6.2	18.0	188.2	60.8	5
Hawaii	14.8	8.7	7.3	7.6	9.6	17.1	20.2	10.3	7.5	

Note: Figures do not include "Rainy Day" funds.

*FY 87 figures are available from states that have biennial budgets beginning in odd-numbered years.

Source: ACIR compilation based on the National Association of State Budget Officers-National Governor Association fiscal surveys, Washington, D.C., July 1985.

TABLE 90--STATE FISCAL DISCIPLINE MECHANISMS

STATE	TAX AND EXPENDITURE LIMITATIONS	BALANCED BUDGET REQUIREMENT	REQUIRE SUPER-MAJORITY VOTE TO PASS TAX	INDEX INCOME TAX	GUBERNATORIAL LINE-ITEM VETO	FISCAL NOTE REVIEW PROCEDURE	PROGRAM EVALUATION & SUNSET	"RAINY DAY" FUNDS
TOTAL	18	49	7	10	43	41	29	24
New England								
Connecticut		X			X	X	X	X
Maine		X		X			X	
Massachusetts		X			X	X		
New Hampshire		X				X	X	
Rhode Island	X	X				X	X	X
Vermont							X	
Mideast								
Delaware		X	X		X		X	X
Maryland		X			X	X	X	
New Jersey		X			X	X		
New York		X			X			X
Pennsylvania		X			X	X	X	
Great Lakes								
Illinois		X			X	X	X	
Indiana		X				X	X	X
Michigan	X	X			X	X		X
Ohio		X			X	X		X
Wisconsin		X		X	X	X		
Plains								
Iowa		X		X	X	X		X
Kansas		X			X	X	X	
Minnesota		X		X	X			X
Missouri	X	X			X	X		
Nebraska		X			X	X		X
North Dakota		X			X			
South Dakota		X	X		X	X		
Southeast								
Alabama		X			X	X	X	
Arkansas		X	X		X	X		
Florida		X	X		X	X		X
Georgia		X			X	X	X	X
Kentucky		X			X	X		X
Louisiana	X	X	X		X	X	X	
Mississippi		X	X		X	X		X
North Carolina		X				X		
South Carolina	X	X		X	X	X	X	X
Tennessee	X	X			X	X	X	X
Virginia		X			X	X		X
West Virginia		X			X	X	X	
Southwest								
Arizona	X	X		X	X	X	X	
New Mexico		X			X	X	X	X
Oklahoma		X			X		X	
Texas	X	X			X	X	X	
Rocky Mountain								
Colorado	X	X		X	X	X	X	X
Idaho	X	X			X	X		X
Montana	X	X		X	X	X	X	
Utah	X	X			X	X	X	
Wyoming		X			X	X	X	X
Far West								
California	X	X	X	X	X	X		X
Nevada	X	X				X		
Oregon	X	X		X	X	X	X	
Washington	X	X			X	X	X	X
Alaska	X	X			X		X	X
Hawaii	X	X			X		X	

NOTE: In several cases, the measure has been adopted by a state, but not yet implemented.

SOURCE: 1984 ACIR Survey of Executive and Legislative Fiscal Officers.

TABLE 91--RESTRICTIONS ON STATE AND LOCAL GOVERNMENT TAX AND EXPENDITURE POWERS (OCTOBER 1985)

States	State Imposed Limits on Local Governments							
	Overall Property Tax Rate Limit	Specific Property Tax Rate Limit	Property Tax Levy Limit	General Revenue Limit	General Expenditure Limit	Limits on Assessment Increases	Full Disclosure	Limits on State Governments
Total Number	12	31	21	6	6	7	13	18
Alabama	CMS***	CMS*						
Alaska	CMS**		CM**					Const.***
Arizona			CM***		CMS***	CMS***		Const.***
Arkansas		CMS*	CMS***1/					
California	CMS***				CMS***	CMS***		Const.***
Colorado		CS*	CM*		S**		CMS***	Stat.**
Connecticut								
Delaware		S**	C***1/					
Dist. of Col.							C	
Florida	CM***	CMS*					CMS**	
Georgia		S*						
Hawaii								
Idaho		CMS*	CMS***				C**	Const.***
Illinois		CMS*	CMS***					Stat.***
Indiana			CMS***				CMS***	
Iowa		CM*				CMS***	CMS*	
Kansas		3/	CM**		S**			
Kentucky	CMS*	CMS***					CMS***	
Louisiana		CMS**	CMS***1/					
Maine								Stat.***
Maryland				CM***		CM**	CM**	
Massachusetts			CMS***					
Michigan	CS*	M*	CMS***				CMS***	Const.***
Minnesota		CMS*	CMS**	M*	S**			
Mississippi		CMS*	CMS***	CMS***				
Missouri		CMS*		CMS***				Const.***
Montana		CMS*					CMS**	Stat.***
Nebraska		CMS*		CMS***5/				
Nevada	CMS*	S*	CM**					Stat.***
New Hampshire								
New Jersey			C**		MS**			
New Mexico	CMS*	CMS*	CMS***			CMS***		
New York		CMS*				CM***2/		
North Carolina		CM**						
North Dakota			CMS***					
Ohio	CMS*		CMS**1/					
Oklahoma	CMS*	CMS*						
Oregon			CMS*			CMS***		Stat.***
Pennsylvania		CMS*4/						
Rhode Island			M				M	Stat.**
South Carolina								Stat.***
South Dakota		CMS*						
Tennessee							CMS***	Const.***
Texas		CMS**					CMS***	Const.***
Utah		CMS*						Stat.***
Vermont								
Virginia							CM**	
Washington	CMS**	CMS**	CMS**	S**				Stat.***
West Virginia	CMS*	CMS*						
Wisconsin		CMS*						
Wyoming		CMS***						

C--County M--Municipal S--School District *--Enacted before 1970 **--1970 to 1977 ***--1978 and after
Const.--Constitutional Stat.--Statutory

See notes on next page.

1/ Limits follow reassessment. 2/ Applicable to only New York City and Nassau County. 3/ Only for selected districts (Fire, Library, Cemetery, etc.) 4/ Jurisdictions with home rule charters are not subject to limits. 5/ Expires December 31, 1984.

Source: ACIR staff calculations based on surveys of state revenue departments.

TABLE 91--RESTRICTIONS ON STATE AND LOCAL GOVERNMENT TAX AND EXPENDITURE POWERS (OCTOBER 1985)
(Continued)

Explanation of Column Headings

Overall Property Tax Rate Limit: refers to the maximum rate that may be applied against the assessed value of property without a vote of the local electorate. The rate is usually expressed as millions per dollar of assessed value. The overall limit refers to the aggregate tax rate of all local governments--municipal, county, school districts, and special districts (if applicable).

Specific Property Tax Rate Limit: same as above, except the specific rate limit refers to limits on individual types of local governments (i.e., separate limits for cities, counties, etc.) or limits on narrowly defined services (excluding debt).

Property Tax Levy Limit: refers to the maximum revenue that a jurisdiction can raise from the property tax. This is typically enacted as an allowed annual percentage increase in the property tax levy.

General Revenue Limit: refers to the total amount of revenue, both from property and nonproperty tax sources, that a local government is allowed to collect during a fiscal year.

General Expenditure Limit: refers to the maximum amount that a jurisdiction can either appropriate or spend during a fiscal year. This is usually legislated as an allowed annual percentage increase in operating expenses.

Limits on Assessment Increases: by limiting increases in assessments, taxpayers are protected from escalating tax bills caused by appreciating property values. This forces local governments to increase tax rates for needed additional revenue, rather than rely on this automatic revenue windfall caused by rising property values.

Full Disclosure or Truth-in-Property Taxation: refers to a procedure designed to promote public discussion and political accountability requiring local governing bodies to advertise and hold public hearings on proposed tax rate increases.

TABLE 92--DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITS

State, Year of Adoption, Type of Limit, Method of Approval	Limit Applies to:	The Limit is:	Provisions for Waiver:	Provisions in the Case of Transfer of Responsibility for Government Programs	Treatment of Surpluses:
ALASKA* 1982 Constitutional Expenditure Legislative Referendum *Automatic vote for reconsideration of limit is set for 1986.	State appropriations	Appropriations shall not exceed $2.5 billion by more than the cumulative percentage change in population and inflation since 7/1/81.	Limit may be exceeded for capital projects or appropriations to the permanent fund if the bill is (1) approved by the governor or 3/4 of the legislature and (2) approved by voters	None	
ARIZONA 1978 Constitutional Expenditure Legislative Referendum	Appropriations of state tax revenues	Appropriations of state tax revenues shall not exceed 7% of state personal income.	Requires 2/3 approval of each house of the legislature on specific additional appropriation.	Legislature shall provide for adjustments to limit if court order or legislative enactment transfers responsibility between state and local governments or between federal and state govts.	No provision
CALIFORNIA 1979 Constitutional Expenditure Citizen Initiative	Appropriations of state tax revenues	Yearly growth in appropriations limit shall not exceed percentage increase in population and inflation.	In the event of an emergency the appropriation limit may be exceeded provided increased expenditures are compensated for by reduced expenditures over 3 following years. Alternatively, the limit may be changed by voters but the change is operative for only 4 years.	1) The appropriations limit shall be altered if program responsibility is transferred from one government entity to another, from govt. to private entity or from funding through general revenues to funding through special revenues. 2) The state shall provide the funding when it requires local govt. to provide a program. 3) Appropriations required for purpose of complying with federal requirements are not under limit.	Surplus revenues shall be returned by revision of tax rates or fee schedules within next two fiscal years.
COLORADO 1977 Statutory Expenditure Legislative Vote	State general fund appropriations	Yearly growth of state general fund appropriations shall not exceed 7%.	Statute may be amended at any time by majority vote of legislature.	None	General fund revenues in excess of limit and after retention of unrestricted general fund year end balances of 6% of revenues shall be used for tax relief, capital construction, highway expenditures and water projects.
HAWAII 1978 Constitutional Expenditure Constitutional Convention Referendum	State general fund appropriations	Rate of growth of general fund appropriations shall not exceed average rate of growth of state personal income for 3 previous years.	Requires 2/3 approval of each house of the legislature on specific additional appropriation.	State shall share in cost of any new program or service increase required of local governments by the legislature.	If state general fund balance in each of two succeeding years exceeds 5% of general fund revenues, legislature shall provide for tax refund.

(Continued on next page)

TABLE 92--DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITS
(Continued)

State, Year of Adoption, Type of Limit, Method of Approval	Limit Applies to:	The Limit is:	Provisions for Waiver:	Provisions in the Case of Transfer of Responsibility for Government Programs	Treatment of Surpluses:
IDAHO 1980 Statutory Expenditure Legislative Vote	State general fund appropriations	Appropriations shall not exceed 5-1/3% of state personal income.	Requires 2/3 approval of each house of the legislature on specific additional appropriation	Adjustments to limit shall be made if court order or legislative enactment transfers responsibility between state and local governments or between federal and state governments.	No provision
LOUISIANA 1979 Statutory Revenue Legislative Vote	State tax revenue	Tax revenue shall not exceed FY 78-79 tax rev. / 1977 state pers. inc. multiplied by last yr.'s state personal income.	Statute may be amended at any time by majority of legislature.	None	State tax revenue in excess of limit shall be deposited in the Tax Surplus Fund; appropriations from that fund may be made for paying tax refunds.
MICHIGAN 1978 Constitutional Revenue Citizen Initiative	State revenue	Revenue shall not exceed FY 78-79 state rev. / 1977 state pers. inc. multiplied by the greater of state personal income in prior calendar year or average state personal income over previous 3 calendar years.	Government must first specify an emergency, then the legislature must concur by 2/3 vote in each house.	1) Limit may be adjusted if program responsibility is transferred from one level of govt. to another. 2) State is prohibited from reducing current proportion of local services financed through state aid. 3) No new program shall be required of local govts. unless cost is paid by state. 4) The proportion of total state spending paid to all units of local government as a group shall not be reduced below proportion for FY 78-79.	Revenues exceeding limit by 1% or more shall be used for tax refunds set in proportion to income tax liability. Excess less than 1% may be transferred to the State Budget Stabilization Fund.
MISSOURI 1980 Constitutional Revenue Citizen Initiative	State revenue	Revenue shall not exceed FY 80-81 state rev. / 1979 state pers. inc. multiplied by the greater of state personal income in prior calendar year or average state personal income over previous 3 calendar years.	Governor must first specify an emergency, then the legislature must concur by 2/3 vote in each house.	1) Limit may be adjusted if program responsibility is transferred from one level of govt. to another. 2) State is prohibited from reducing current proportion of local services financed through state aid. 3) No new program shall be required of local governments unless cost is paid by state.	Revenues exceeding limit by 1% or more shall be refunded pro rata based on income tax liability. Excess less than 1% shall be transferred to the general revenue fund.

(Continued on next page)

TABLE 92--DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITS (Continued)

State, Year of Adoption, Type of Limit, Method of Approval	Limit Applies to:	The Limit is:	Provisions for Waiver:	Provisions in the Case of Transfer of Responsibility for Government Programs	Treatment of Surpluses:
MONTANA 1981 Statutory Expenditure Legislative Vote	State appropriations	State biennial appropriations shall not exceed state appropriations for the preceding biennium plus the product of preceding biennial appropriations and the growth percentage. The growth percentage is the percentage difference between average state personal income for the 3 calendar years immediately preceding the next biennium and the average state personal income for the 3 calendar years immediately preceding the current biennium.	Governor must declare an emergency. Legislature must then approve specific additional expenditures by 2/3 vote of each house.	None	No provision
NEVADA 1979 Statutory Expenditure NON-BINDING Legislative Vote	Governor's proposed general fund expenditures	Proposed biennial expenditures authorized for the 1975-76 biennium multiplied by [1 + percentage population change since 7/1/74] multiplied by [1 + percentage inflation]	Not applicable because nonbinding.	None	No provision
NEW JERSEY* 1976 Statutory Expenditure Legislative Vote *Expired 1983	State appropriations	Fiscal year appropriations shall not exceed $\frac{\text{FY state per cap. inc.}}{\text{prior FY st. per cap.in.}}$ multiplied by appropriations in prior FY.	Must be approved by majority of voters in state referendum at a general election prior to fiscal year in which limit is to be exceeded.	Adjustment to limit shall be made if program responsibility is transferred between state and local governments.	No provision
OREGON 1979 Statutory Expenditure Legislative Vote	State general fund appropriations	The rate of growth of appropriations in each biennium shall not exceed rate of growth of state personal income in 2 preceding calendar years.	Statute may be amended at any time by majority of legislature.	Adjustment to limit shall be made if program funding is transferred from general fund to non-general fund sources.	Revenue exceeding limit by 2% or more shall be used for tax refunds proportional to income tax liability.
RHODE ISLAND 1977 Statutory Expenditure NON-BINDING Legislative Vote	Governor's general fund appropriation request	Yearly growth in Governor's general fund appropriation request shall not exceed 6%.	Not applicable because nonbinding.	None	No provision

(Continued on next page)

TABLE 92--DESCRIPTION OF STATE TAX AND EXPENDITURE LIMITS

State, Year of Adoption, Type of Limit, Method of Approval	Limit Applies to:	The Limit is:	Provisions for Waiver:	Provisions in the Case of Transfer of Responsibility for Government Programs	Treatment of Surpluses:
SOUTH CAROLINA 1980, 1984 Constitutional Expenditure Legislative Referendum	State appropriations	Yearly growth in state appropriations shall not exceed average growth of personal income over 3 preceding yrs. or 9.5% of total state personal income, whichever is greater. Also the number of state employees is tied to state population	Limit may be exceeded for one year by a 2/3s vote of the legislature if it first declares a financial emergency. Also, every 5 years the legislature can review the composition of the limit.	None	Excess revenues may be spent to match federal programs, for debt purposes, tax relief, or transferred to reserve fund.
TENNESSEE 1978 Constitutional Expenditure Constitutional Convention Referendum	Appropriations of state tax revenues	Growth in state appropriations shall not exceed growth in state personal income.	Specific additional amount may be approved by majority vote of the legislature.	State must share in cost if it increases expenditure requirements of local governments.	No provision
TEXAS 1978 Constitutional Expenditure Legislative Referendum	Appropriations of state tax revenues	Growth of biennial appropriations shall not exceed rate of growth of state personal income.	Specific additional amount may be approved by majority vote of the legislature if it first adopts a resolution that an emergency exists.	None	No provision
UTAH 1979 Statutory Expenditure NEVER IMPLEMENTED Legislative Vote	State appropriations	Growth in appropriations may not exceed 85% of the increase in state personal income.	Limit may be exceeded by 2/3 vote of legislature if fiscal emergency is declared by legislature and legislature follows required procedures for publicizing its intent and holding public hearing.	1) Limit shall be adjusted if program responsibility is transferred between state and local govts. or from the federal govt. to the state. 2) Limit shall be decreased if funding source moved from sources covered under limit to sources exempt from limit. Revenue from exempt sources that is moved to non-exempt accounts shall come under the limit.	Revenue in excess of limit up to 2% of appropriations may be kept in unappropriated state funds balance; other excess revenue shall be rebated to taxpayers.
WASHINGTON 1979 Statutory Revenue Citizen Initiative	State tax revenue	Growth in tax revenues shall not exceed average rate of growth of state personal income over preceding 3 years.	Emergency must be declared by 2/3 vote of legislature then legislature must approve specific additional appropriations by 2/3 vote.	1) Limit shall be adjusted if program responsibility is transferred between state and local govts. or between state and federal govt. 2) State must reimburse local govts. for increased cost if legislature imposes program responsibility on local govts.	Excess revenue becomes part of state tax revenue for next fiscal year.

Source: ACIR staff compilation from 1984 ACIR State Fiscal Survey of legislative and executive budget officers and from state tax and expenditure limit legislation.

TABLE 93--GUBERNATORIAL LINE-ITEM VETO AUTHORITY WITH RESPECT TO MAJOR BUDGET BILLS

State and Region	Line-Item	Only entire bill	Power to Reduce(R) Approp. or Substitute(S) New Measure For Consideration	Power to Line-Item Veto Language in Approp. Bills Independent of Approp. Figure	Votes Required in Each House to Override Veto
U.S. Totals	43	6	11	14	
New England					
Connecticut	X				2/3s elected
Maine		X			2/3s present
Massachusetts	X		R*	X*	2/3s present
New Hampshire		X*			2/3s elected
Rhode Island		X			3/5s present
Vermont		X			2/3s present
Mideast					
Delaware	X				3/5s elected
Maryland	X*				3/5s elected
New Jersey	X		R	X	2/3s elected
New York	X*			X	2/3s elected
Pennsylvania	X		R	X	2/3s elected
Great Lakes					
Illinois	X		R*		Majority elected
Indiana		X			Majority elected
Michigan	X				2/3s elected
Ohio	X			X	3/5s elected
Wisconsin	X		*	X	2/3s present
Plains					
Iowa	X*			*	2/3s elected
Kansas	X				2/3s elected
Minnesota	X				2/3s elected
Missouri	X		R		2/3s elected
Nebraska	X*		R		2/5s elected
North Dakota	X				2/3s elected
South Dakota	X			*	2/3s elected
Southeast					
Alabama	X		S*		Majority elected
Arkansas	X				Majority elected
Florida	X				2/3s present
Georgia	X				2/3s elected
Kentucky	X			X	Majority elected
Louisiana	X			X	2/3s elected
Mississippi	X				2/3s elected
North Carolina	----------	----------	------NO VETO A	UTHORITY----------	----------
South Carolina	X			X*	2/3s present
Tennessee	X		R		Majority elected
Virginia	X				2/3s present
West Virginia	X				2/3s elected
Southwest					
Arizona	X				2/3s elected
New Mexico	X			X*	2/3s present
Oklahoma	X				2/3s elected
Texas	X				2/3s present
Rocky Mountain					
Colorado	X			X*	2/3s elected
Idaho	X				2/3s present
Montana	X		*		2/3s present*
Utah	X				2/3s elected
Wyoming	X			X	2/3s elected
Far West					
California	X		R	X*	2/3s elected
Nevada		X			2/3s elected
Oregon	X		R	*	2/3s present
Washington	X		*	X*	2/3s present
Alaska	X		R		3/4s elected
Hawaii	X				2/3s elected

*See notes on following page.

Source: ACIR compilations based on an ACIR survey of state executive and legislative fiscal offices and on: Barbara Yondorf, Legislative Budget Procedures in the 50 States, National Conference of State Legislatures, January 1983, Denver, CO; Book of the States, 1982-83, Council of State Governments, Lexington, KY; and Congressional Budget Office memo, "Line Item Veto," Roy Meyers, December 12, 1983.

TABLE 93--GUBERNATORIAL LINE ITEM VETO AUTHORITY
(Continued)

AL: The governor may offer executive amendments which may delete or add figures and language. If both houses cannot agree to the amendments, then a vote is not forced and the original bill may be overriden.

CA: Recently, the governor has line-item vetoed language in two major non-appropriation bills on the grounds that these bills implemented the budget.

CO: The governor can only line-item veto items that are unconstitutional which is defined as instances where the legislature enacts substantive law in the appropriations bill and where the legislature exercise too close budget supervision.

IL: The governor has the power for an amendatory veto on non-appropriation bills. He can select words or sections in these bills and offer recommended changes which would only require a legislative majority vote to pass. The constitution prohibits substantive language in an appropriations bill.

IA: According to Supreme Court suit, the governor, in item vetoing, must veto a complete section--he can do that only in an appropriation bill.

MD: Legislature may decrease but not the increase governor's proposed budget, and may not shift or transfer funds, except appropriations for the legislature and judiciary. In recent years, the governor has not even signed the budget bill since it takes effect the day it is passed by the General Assembly. The governor does have authority to line-item veto supplemental appropriation and bond bills.

MA: The governor has the power to reduce a line-item appropriations. He also has the power to strike language in a line-item independent of the appropriated figure if the language is not conditional. This includes the power to strike riders attached to the budget bill. In addition, the governor has the power to amend sections of all bills and have the legislature consider his recommendations.

MT: If a bill originally passed by a 2/3s vote and the legislature has adjourned, the Secretary of State can poll the legislative membership by mail for a veto override vote. The governor also has an "amendatory veto" on non-appropriation bills which provides for the legislature to consider his recommendations.

NE: Three-fifths legislative vote required to increase governor's budget recommendations; majority vote required to reject or decrease such items.

NH: A 1984 ballot measure prohibits budget footnotes in appropriation bills from amending, eliminating, or creating state laws not related to the budget.

NM: Governor may line-item veto language independent of related appropriation figure as long as it does not subvert the purpose of the funding.

NY: Governor may only line-item veto any legislative "addition" to the line-item appropriation proposed by the governor. Legislature may only strike out items, reduce items, or add separate items of expenditure to governor's proposed budget.

OK: If an emergency clause is attached to vetoed budget bills (which generally occurs), a 3/4s override vote is necessary.

OR: The governor may line-item veto sections of non-appropriation bills if an emergency clause is attached which would authorize the legislation immediately rather than in 90 days.

SC: Riders may be attached to appropriation bills which may be vetoed by the governor.

SD: The governor may make specific recommendations for changes in all bills with regard to errors in style or form. The returned bills will be treated in the same manner as vetoed bills except approval requires only a simple majority vote.

WA: Must meet the test of separate subject matter on non-appropriation bills. The power to "section veto" is currently under question.

WI: The only way that a governor can reduce on appropriated amount is to line-item part of the appropriation figure. For example, if $100,000 was appropriated, a "0" could be struck to make the figure $10,000. Riders may be attached to appropriation bills which may be vetoed by the governor.

TABLE 94--PROVISIONS DEALING WITH GUBERNATORIAL VETOES ONCE THE LEGISLATURE HAS ADJOURNED

State and Region	Gubernatorial Pocket Veto	Legislature Can Override in Veto or Special Session	Legislature Can Override in Next Regular Session 1/	Automatic Law, if not Signed or Vetoed by Governor
U.S. Totals	19	26	11	24
New England				
Connecticut		X*		X
Maine		X	X	X
Massachusetts	X			
New Hampshire	X*			
Rhode Island		X		
Vermont	X			
Mideast				
Delaware		X		X
Maryland			X	
New Jersey		X	X	X
New York	X*			X*
Pennsylvania	X			
Great Lakes				
Illinois		X	X	X
Indiana			X	X
Michigan	X*			
Ohio		X		X
Wisconsin		X		X
Plains				
Iowa		X		
Kansas		X		X
Minnesota	X			
Missouri		X	X	
Nebraska	X			
North Dakota	X			
South Dakota	X*			X*
Southeast				
Alabama	X			
Arkansas		X*		X
Florida		X		X
Georgia		X	X	X
Kentucky		X		
Louisiana		X		
Mississippi			X	
North Carolina	----------N O	V E T O	A U T H O R I T Y--------	
South Carolina		X	X	X
Tennessee	X			
Virginia		X*		
West Virginia	X*			X*
Southwest				
Arizona		X		
New Mexico	X			
Oklahoma	X			
Texas	X			
Rocky Mountain				
Colorado	X*			X
Idaho		X		X
Montana		X		X
Utah		X		
Wyoming	X			
Far West				
California	X			
Nevada			X	X
Oregon		X	X	X
Washington		X		X
Alaska		X		X
Hawaii		X		X

1/ Some states require that only the same legislature that originally passed the bill can attempt a veto override in the next session.

*See notes on next page.

SOURCE: ACIR compilations based on an ACIR survey of state executive and legislative fiscal officers and the Council of State Governments, Book of States, 1984-85, Lexington, KY., pp. 112-113.

TABLE 94--PROVISIONS DEALING WITH GUBERNATORIAL VETOES
ONCE THE LEGISLATURE HAS ADJOURNED

(Continued)

AR: The legislature may recess rather than adjourn and poll their membership to decide whether to reconvene for a special override session.

CO: If the legislature has adjourned and the governor vetoes a bill, there is no opportunity to override the veto. In practice, the legislature allocates regular session days to come back and deal with any vetoes before formally adjourning.

CT: The governor is mandated to call a special session if he vetoes a bill.

MI: The full-time legislature purposely times adjournment close to the convening of the next session to prevent a pocket veto.

NH: In practice, the legislature saves one session day for veto overrides.

NY: If the legislature is in session, the Governor has ten days to sign the bill. If he does not, it automatically becomes law. If the legislature has adjourned, the Governor has 30 days to sign the bill and if it is not signed, it is pocket vetoed. In the past several years, the legislature has opted to recess rather than adjourn each session thereby prohibiting the use of a pocket veto.

SD: If the legislature has adjourned and the Governor vetoes a bill, there is no opportunity to override the veto.

VA: In the late 1970s, a constitutional amendment was passed to provide for legislative veto sessions.

WV: If the legislature has adjourned and the Governor vetoes a bill, there is no opportunity to override the veto.

TABLE 95--RESTRICTIONS ON GUBERNATORIAL AUTHORITY TO REDUCE THE STATE BUDGET IN THE EVENT OF AN IMPENDING BUDGETARY IMBALANCE DURING THE CURRENT FISCAL YEAR

	Restrictions on Executive's Authority to Reduce Budget				Role of Legislature in Budget Reduction
State	None 1/	Can cut across-the-board only	Maximum % reduction	Must consult with the legislature	
Alabama		X			Limited. Full legislature's approval required for other than across-the board cuts.
Alaska	X				None.
Arizona	X*				None.*
Arkansas				X*	Binding. The legislature biennially determines the share of any budget cuts which an agency must absorb in the event of a deficit.
California	X				None.
Colorado	X				None.
Connecticut			5% of an appropria- or 3% of a fund		Limited. Legislative approval needed where total appropriated must be reduced by more than 5%.
Delaware	X*				None.*
Florida				X	Limited. The governor and cabinet are required by law to consult with the legislature before cuts are made.
Georgia	X				None.
Hawaii	X				None.
Idaho		X			Limited. Full legislature's approval required for other than across-the board cuts.
Illinois			2% total appropriation*		Limited. Cuts over 2% total appropriations require sign-off of full legislature.
Indiana	X				None.
Iowa		X			Limited. Full legislature's approval required for other than across-the board cuts.
Kansas*	X*				None.
Kentucky			5% of bud get*		Limited.*
Louisiana			10% of a budgetary unit*		Limited. Full legislature's approval needed if reduction for any budgetary unit exceeds 10%.
Maine		X*			Limited. Full legislature's approval for all but "equitable" reductions among state agencies.
Maryland			25% of any item of appropriation*		None.
Massachusetts	X				None.
Michigan				X*	Binding. Approval of the house and senate finance committees is required.
Minnesota	X*				None.
Mississippi				X	Binding. The executive-legislative Commission of Budgeting and Accounting must approve all cuts.
Montana			15% of the budget		Limited. Full legislature's approval needed for cuts greater than 15% of budget.
Nebraska	X*				None.
Nevada			The lesser of 10% of an allotment category or $25,000		Limited. Interim Finance Committee approval needed where an allotment category (e.g. salaries, operating, equipment) is to be decreased by more than 10% or $25,000.
New Hampshire				X	Binding by the legislative Advisory Budget Control Cmte.
New Jersey*					Unknown*

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TABLE 95--RESTRICTIONS ON GUBERNATORIAL AUTHORITY TO REDUCE THE STATE BUDGET IN THE EVENT OF AN IMPENDING BUDGETARY IMBALANCE DURING THE CURRENT FISCAL YEAR (Continued)

	Restrictions on Executive's Authority to Reduce Budget				Role of Legislature in Budget Reduction
State	None 1/	Can cut across the-board only	Maximum % reduction	Must consult with the legislature	
New Mexico	X*				None.
New York		NO RESPONSE			
North Carolina		X			Limited. Full legislature's approval required for other than across-the board cuts.
North Dakota	X				None.
Ohio	X				None.
Oklahoma		X			Limited. Full legislature's approval required for other than across-the-board cuts.
Oregon	X*				None.*
Pennsylvania	X				None.
Rhode Island				X	Limited. The speaker of the house, senate majority leader and chair of the house and senate finance committees must be notified before any cuts are made.
South Carolina		X		X	Binding. The executive-legislative Budget Control Board is responsible for avoiding year-end deficits.
South Dakota	X				None.
Tennessee	X*				None.
Texas		NO RESPONSE			
Utah		X			Limited. Full legislature's approval required for other than across-the-board cuts.
Vermont				X*	Binding by full legislature*
Virginia			25% of an agency's approp.; 15% of employee salaries*		Limited. Full legislature's approval needed where an agency appropriation must be cut by more than 25% or employee salaries must be reduced by more than 15%.
Washington		X			Limited. Full legislature's approval required for other than across-the-board cuts.
West Virginia		X*			None.
Wisconsin		1/2 of budget*			Limited*
Wyoming	X				None.

1/ Executive can cut selectively or across-the-board in all areas, without consulting the legislature

AZ: While the governor has unilaterally reduced state spending, there is some question about his legal authority to do so. (Ariz. Legis. Council Memo, June 22, 1982).

AR: Governor must make cuts according to the guidelines established by the legislature in a bill passed every two years concerning the distribution of allotments.

CT: If it is necessary to reduce total appropriated by more than 5%, general assembly approval is required. If a fund must be reduced by more than 3% or an appropriation must be reduced by more than 5%, finance advisory committee approval is required. (Connecticut statutes, Section 4-84(c))

DE: No specific statutes detail how deficits are to be handled in Delaware. It has been the practice in the state, however, for the Governor to ask the agencies to reduce their spending where revenues are short.

IL: Under an act passed in December 1982, the executive branch, during FY1982-83, may hold up to 2% of total appropriations in contingency reserve and up to 5% of any state agency budget except welfare grants and education appropriation; however, no agency's total appropriation may be put into reserve over 2%.

KS: The following may not be reduced: legislative and judicial branch appropriations and funds for dedicated purposes. (Kansas Attorney General Opinion No. 82-160.)

(Continued on next page)

TABLE 95--RESTRICTIONS ON GUBERNATORIAL AUTHORITY TO REDUCE THE STATE BUDGET IN THE EVENT OF AN IMPENDING BUDGETARY IMBALANCE DURING THE CURRENT FISCAL YEAR (Continued)

KY: The information presented here pertains to procedures outlined in a bill passed during the 1982 session which will take effect in FY 1984-85. If revenues are 2 1/2% or less, branch heads are authorized to reduce spending to the extent funds are available in the budget reserve fund. If the revenues are 2 1/2-5% below official estimates, an enacted reduction plan is implemented. The law is silent on shortfalls greater than 5%.

LA: Appropriations for certain retirement programs may not be reduced.

ME: The Governor has the authority to make "equitable" reductions among state agency budgets.

MD: The following items may not be reduced: appropriations for payment of interest and retirement of state debt, appropriations to the legislature, public schools and the judiciary, and salaries. (Maryland Statutes, Article 15A, Section 11)

MI: The following may not be reduced: expenditures of the legislative and judicial branches and funds for constitutionally-dedicated purposes. (Michigan Constitution of 1963, Article 5, Section 20)

MN: State aids to schools districts may not be reduced. (Minnesota Statutes, Section 16A, 15, Subdivision 1)

NE: The Governor has no legal authority to reduce appropriations. However, he can request agencies to reduce their budgets and he can enforce that request for those agencies where he has appointed the department head. Only the legislature can reduce the appropriation to an agency by amending the appropriation during a regular or special session.

NH: Governor can veto committee action and vice versa.

NJ: The question of whether the Governor can selectively cut in order to balance the state budget is currently under dispute in New Jersey. Hence, the nature of the restrictions of the Governor's authority to reduce budgets in New Jersey is unclear as of this writing.

NM: Governor can reduce expenditures in executive and judicial agencies but can only suggest reductions in public schools, universities and legislative appropriations.

OR: A recent opinion of Oregon's Attorney General has concluded that, given a projected revenue shortfall, the Executive Department may reduce allotments to prevent a deficit. This "new" power has not been used, the governor choosing to call special legislative sessions to deal with two subsequently projects deficits in 1982.

RI: Appropriations for the general assembly and legislative agenices may not be reduced. (Rhode Island Statutes, Section 35-3-16)

TN: The Governor may reduce expenditures in all agencies where he appoints the director.

VT: However, the Governor may control the rate of expenditures by state agencies through his allotment powers. In so doing, he may reduce an allotment if he determines that a lesser amount than was appropriated is required. But, he has no statutory authority to unilaterally reduce appropriations in order to balance the budget.

VA: Appropriations for the following may not be reduced: interest payments, certain pensioners, certain employee benefits, and certain capital construction projects. (Virginia Statutes, Section 4-2.01(e))

WV: In order to balance the budget, the governor may make pro rata reductions in all appropriations out of general revenue. If, however, he determines that such reductions would "dangerously impair the existence of the essential services of government", reductions must be made according to a schedule of priorities set out in statute. (see West Virginia Statutes, 5A-2-22 through 5A-2-25)

WI: Only appropriations for agency or department operations may be cut.

SOURCE: ACIR compilations from Barbara Yondorf, A Legislator's Guide to Budget Oversight after the Appropriations Act Has Passed, National Conference of State Legislatures, Denver, CO., August 1983.

TABLE 96--STATE SUNSET REVIEW IN 1982-83

State	Scope of Review	Number of Sunset Staff	Sunset Expenditures (000s)	Number of Agencies Reviewed	Number of Agencies Recreated	Number of Agencies Terminated
Alabama	R+	N/A	a/	0	0	0
Alaska	R	2	$ 40	5	5	0
Arizona b/	C	22	N/A	N/A	N/A	N/A
Arkansas c/	C	c/	c/	71	68	3
Colorado	R+	1	37	9	9	0
Connecticut	R	8	335	26	22	4
Delaware	C	1	10	5	5	0
Georgia	R	1	53	4	4	0
Hawaii	R+	5	113	8	7	1
Illinois b/	R	9	324	5	5	0
Indiana	C	12	327	29	d/	d/
Kansas	e	3	130	6	5	1 e/
Louisiana	C	4	N/A	58	54	4
Maine	C	3	85	9	e/	e/
Maryland	R+	3	62	12	12	0
Mississippi c/	R+	2.6	69	20	18	2
Montana b/	R	.4 f/	15	10	10	0
Nebraska c/	R+	8	N/A	8	1	7 e/
New Hamsphire b/	C	5	160	64 g/	42	22
New Mexico	R	.25	10	12	12	0
Oklahoma	R+	10	N/A	18	15	3
Oregon	R+	10	60	6	6	0
Pennsylvania	R+	12 h/	312 h/	13	11	2
Rhode Island	R+	N/A	N/A	28	28	0
South Carolina	R	5	N/A	7	2	5 e/
Tennessee	C	18	261	6	6	0
Texas b/	C	17	311	32	29	3
Utah	C	5	N/A	8	6 e/	2 e/
Vermont b/	R	5	28	1	e/	e/
Washington b/	R+	N/A	N/A	18 e/	10	6
West Virginia	R+	5	150	6	e/	e/
Wyoming	C	5	170	4 e/	2	1

C - Comprehensive review of all state agencies.
R - Regulatory agencies only.
R+ - Regulatory and other selected agencies.
N/A - Not available. The state does not calculate data separately for sunset.

a/ The legislature decided not to conduct sunset reviews for FY82-83 and FY83-84 resulting in the necessity of separate legislation to recommend the continued exsistence of those agencies.
b/ Biennial reviews are conducted.
c/ The sunset law was allowed to sunset for: AR-expired Jun 1983; MS-expires Dec 1984; NE-repealed during 1983 session, will phase out over several years.
d/ Reviews are currently being conducted.
e/ Action pending on reviews.
f/ Legislature deleted all agencies from the sunset law in the 1983 session.
g/ Reviews are done on the basis of program appropriation units (PAUs).
h/ Includes extensive use of outside contractors. Does not include expenditures of House and Senate Staff.

Note: Virginia periodically requires a performance evaluation of selected programs. California will periodically attach sunset requirements to legislation.

Source: National Conference of State Legislatures, State Legislative Report, "The Status of Sunset in the States," Denver, CO, forthcoming.

TABLE 97--DESCRIPTION OF STATE BUDGET STABILIZATION FUNDS ("RAINY DAY" FUNDS), 1985
(dollar amounts in millions)

State	FY86[e] Amount	Title of Fund	Determination of Fund Size	Procedure for Expenditure
ALASKA	$ 284	Reserve for Emergency Operating Expenses	By appropriation	Usually requires special session
CALIFORNIA	1,051*	Contingency Reserve Fund for Economic Uncertainties	By appropriation	Automatic expenditure if General Fund balance is inadequate to meet obligations
COLORADO	98*	The Six Percent Reserve	6% of appropriations	Automatic expenditure to cover revenue shortfall
CONNECTICUT	200	Budget Reserve Fund	Year-end surplus up to 5% General Fund appropriations	Automatic expenditure to cover operating deficit
DELAWARE	47	Budget Reserve Account	Maximum of 5% General Fund revenues	By appropriation of 3/5s of legislature
FLORIDA	126	Working Capital Fund	Year-end surplus up to 10% General Fund revenues	Governor consults with appropriations committees
GEORGIA	38	Reserve Shortfall	Year-end surplus up to 3% prior year revenues	Automatic expenditure to cover revenue shortfall
IDAHO	0	Budget Reserve Account	By appropriation	By appropriation
INDIANA	170	Countercyclical Revenue and Economic Stabilization Fund	Equals (annual growth rate minus 2%) X General Fund revenues	Funds transferred to General Fund if annual growth rate less than 2%
IOWA	1	Iowa Economic Emergency Fund	Year-end surplus up to 5% of expenditures	By appropriation
KENTUCKY	53	General Fund Surplus Accoun.	Reversions, excess revenues, miscellaneous	By appropriation (or automatic to cover revenue shortfall)
		Budget Reserve Fund	By appropriation	By appropriation
MAINE	3	Maine Rainy Day Fund	Unappropriated General Fund Surplus not to exceed 1/2 the excess of Total General Fund Revenues received over accepted estimates in that fiscal year. Maximum fund balance= $25 million	By 2/3s vote of Legislature upon recommendation of governor, but only for prepayment of outstanding general fund bonds or for major construction
MICHIGAN	600	Counter-cyclical Budget and Economic Stabilization Fund	(Annual growth in adjusted personal income minus 2%) X General Fund revenues	Funds transferred to General Fund if growth in adjusted personal income is less than 0%
MINNESOTA	450*	Budget Reserve Account	By appropriation	Automatic expenditure to cover revenue shortfall

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TABLE 97--DESCRIPTION OF STATE BUDGET STABILIZATION FUNDS ('RAINY DAY" FUNDS), 1985
(continued)

MISSISSIPPI	41	General Fund Stabilization Reserve Account	Equals year-end surplus up to 5% General Fund Revenues	Automatic expenditure to cover revenue shortfall
		General Fund Reserve Account	Cash balance in general fund after required amount has been placed in GSFRA	By appropriation
MISSOURI	0	Budget Stabilization Fund	By appropriation, but not to exceed 5% of total general revenue	By appropriation or by governor's authorization if budget cuts are required and if not disapproved by legislature
NEBRASKA	36	Cash Reserve Fund	By appropriation	Fund is used for cash flow purposes, but the General Fund may borrow from this fund if it is certified that the General Fund is adequate to meet obligations
NEW MEXICO	97*	Operating Reserve Fund	By appropriation	By appropriation
		School Support Reserve Fund	By appropriation with minimum opening balance of $3 million each year	
NEW YORK	153*	Tax Stabilization Reserve Fund	Year-end surplus up to 2% expenditures	By appropriation
OHIO	125	Budget Stabilization Fund	(Annual growth in real personal income minus 1.4% X General Fund Revenues	Funds transferred to General Fund if growth in real personal income is less than 0%
OKLAHOMA	0	Constitutional Reserve Fund	Entire ending-balance up to 10% of general revenue fund certified the preceding year	1. 1/2 may be used for upcoming fiscal year when certified revenue is less than current year 2. 1/2 may be used if (a) governor declares an emergency & 2/3s of legislature concurs, or (b) joint declaration of House Speaker and Senate Pro Tem plus 3/4s legislative vote
PENNSYLVANIA	25	Tax Stabilization Reserve Fund	By appropriation, but not to exceed 3% of estimated general fund revenues	By appropriation of 2/3s vote of legislature. To be used for emergencies regarding health, safety, and welfare, and to cover large, unanticipated revenue shortfalls

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TABLE 97--DESCRIPTION OF STATE BUDGET STABILIZATION FUNDS ("RAINY DAY" FUNDS), 1985
(continued)

RHODE ISLAND	5	Budget Reserve and Cash Stabilization Account	Percentage of state lottery revenues	Automatic expenditure to cover revenue shortfall (Also when account exceeds 3% of state revenues, excess is transferred to the Bond Capital Fund)
SOUTH CAROLINA	89	General Reserve Fund	4% General Revenue Fund	Automatic expenditure to cover revenue shortfall
SOUTH DAKOTA	4	Inflation/Stabilization Reserve Fund	All but $5 million of each year's ending balance	By appropriation during legislative session or authorization by joint appropriation committee during interim
TENNESSEE	50	Revenue Fluctuation Reserve	By appropriation	Automatic expenditure to cover revenue shortfall
VIRGINIA	55	Economic Contingency Fund	By appropriation	Allotted by governor for unbudgeted cost increases
		Revenue Reserve Fund	By appropriation	Automatic expenditure to cover revenue shortfall
WASHINGTON	0	Reserve Fund	Revenue from growth in real personal income over 3% each biennium. Maximum Fund of 8% of biennial revenue	By appropriation
WYOMING	79	Budget Reserve Account	Difference between amount appropriated and amount actually expended at end of biennium plus appropriations up to 5% of General Fund projections	By appropriation

*Budget Stabilization Fund is part of the general fund ending balance.

Source: ACIR staff compilations based on 1984 ACIR survey of state executive and legislative fiscal officers, National Conference of State Legislatures, A Legislator's Guide to Budget Oversight After the Appropriations Act Has Passed, August 1983, and National Governors' Association/National Association of State Budget Officers, Fiscal Survey of the States, 1985, July 1985.

TABLE 98--STATE FISCAL NOTE AND MANDATE REQUIREMENTS RELATING TO LOCAL GOVERNMENTS

State and Region	States Attaching Fiscal Notes for Local Govt's	MANDATE LEGISLATION: States Reimbursing Mandate Costs	MANDATE LEGISLATION: Type of Mandate Requirement
United States	41	15	
New England			
Connecticut	X	X	stat.
Maine			
Massachusetts	X	X	stat.
New Hampshire	X	X	const.
Rhode Island	X	X	stat.
Vermont			
Mideast			
Delaware			
Maryland	X		
New Jersey	X		
New York			
Pennsylvania	X		
Great Lakes			
Illinois	X	X	stat.
Indiana	X		
Michigan	X	X	const.
Ohio	X		
Wisconsin	X		
Plains			
Iowa	X		
Kansas	X		
Minnesota			
Missouri	X	X	const.
Nebraska	X		
North Dakota			
South Dakota	X		
Southeast			
Alabama	X		
Arkansas	X		
Florida	X	X	stat.
Georgia	X		
Kentucky	X		
Louisiana	X		
Mississippi	X		
North Carolina	X		
South Carolina	X		
Tennessee	X	X	const.
Virginia	X		
West Virginia	X		
Southwest			
Arizona	X		
New Mexico	X	X	const.
Oklahoma			
Texas	X		
Rocky Mountain			
Colorado	X	X	stat.
Idaho	X		
Montana	X	X	stat.
Utah	X		
Wyoming	X		
Far West			
California	X	X	const.
Nevada	X		
Oregon	X		
Washington	X	X	stat.
Alaska			
Hawaii		X	const.

Source: Advisory Commission on Intergovernmental Relations (ACIR), Information Bulletin 82-2, "State Mandates: An Update," November 1982, Appendix B and ACIR, States and Distressed Communities, forthcoming.

TABLE 99--STATES THAT REQUIRE A SUPER-MAJORITY LEGISLATIVE VOTE TO PASS A TAX INCREASE

State	Percent of Votes Required for Passage in in each House	Notes
Arkansas	3/4s elected	Required only for taxes levied since 1934. (Primarily pertains to sales and alcohol beverage taxes.)
California	2/3s elected	Constitutional requirement adopted in 1978.
Delaware	3/5s elected	Constitutional requirement adopted in 1980 and 1981.
Florida	3/5s elected	Applies only to changes in corporate income tax which was adopted in 1971.
Louisiana	2/3s elected	—
Mississippi	2/3s elected	—
South Dakota	2/3s elected	Required to increase existing tax rate or base. (Simple majority if a new tax is adopted.) Adopted in 1978.

Source: ACIR information compiled from 1984 fiscal survey of legislative and executive state budget officers.

TABLE 100--STATE TAX EXPENDITURE (TE) REPORTS

STATE	DATE ADOPTED	DATE OF FIRST REPORT	FREQUENCY OF REPORT	PREPARED BY	MAJOR FEATURES OF REPORT	LEGISLATIVE PROCESS
Arizona	1981	1982	annual	Department of Revenue	-all state TE estimates -description of TE	The Department of Revenue submits the TE report to the governor and legislature on or before Nov. 15 each year. (NOTE: Due to funding limitations, only one report has been prepared on revenue losses from individual income TE.)
California	1971	FY76	annual	Department of Finance	-"major identifiable" state & local TE estimates -recommendations by governor on modification of selected TE - historical information	The governor submits the TE report as part of the proposed budget. During the 1984, session, the legislature changed the fre- of the report from biennial to annual.
Hawaii	no statute	1982	annual	Depart of Budget & Finance & Depart of Taxation	-state TE estimates where figures are readily available -listing of state TE	The governor submits a limited TE report with the proposed budget for informational purposes. (Currently studying issue; will consider legislation in 1986.)
Louisiana	1982	FY83	annual	Department of Revenue & Taxation	-all state TE estimates -legal citation -purpose of TE -assessment of the success of each TE -whether TE is fiscally effective -unintended or inadverent effects of TE -whether TE simplifies or complicates tax code	The Secretary of the Department of Revenue and Taxation submits a TE budget to the governor and legislature for informational purposes.
Maine	1981	1983	biennial	Exec Budget Ofc & Depart of Taxation	-all state TE estimates -legal citation	The governor submits TE report as part of the proposed budget.
Maryland	1975	FY77	annual	Executive Budget Office	-all state TE estimates & those revenues of local gov't collected by state -purpose of TE -taxpayers & organizations that benefit from exemption -whether TE conflicts with another state program	The governor submits the TE budget to the presiding officers of the legislature & is available for review to all legislators. A TE summary is included in the Budget in Brief. The governor shall submit recommendations with respect to the repeal or amendment of any exemption.
Massachusetts	1983	1984	annual	Department of Revenue	-all state income & sales TE estimates -description of TE	The Department of Revenue submits TE report to executive branch secretariats, the deputy comm of capital planning, & all statutory officers on or before Dec. 15 each year to "assist each agency in its budget preparations" and to the Ways and Means Comtes & Joint Taxation Comte for informational purposes.
Michigan	1979	1980	annual	Executive Budget Office and Department of Treasury	-all state and local TE estimates -description of TE -number of claimants	The governor, with the annual budget message to the legislature, reports the tax expenditure items as an appendix to the budget. However, the tax expenditure appendix has always followed the budget by 3-4 months. Also, the House Taxation Committee formed a Tax Expenditure Subcommittee in 1983 which is responsible for formally reviewing current and proposed tax expenditures.

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TABLE 100--STATE TAX EXPENDITURE (TE) REPORTS
(Continued)

STATE	DATE ADOPTED	DATE OF FIRST REPORT	FREQUENCY OF REPORT	PREPARED BY	MAJOR FEATURES OF REPORT	LEGISLATIVE PROCESS
Minnesota	1983	1985	biennial	Department of Revenue	-all state and local TE estimates with statewide applicability -estimates for four fiscal years -legal citations -description of TE -historical information	Commissioner of Revenue submits TE report as a supplement to the governor's proposed budget.
Missouri	no statute	FY80-81	annual	Joint Comte on Fiscal Affairs	-only new General Fund TE estimates enacted since 1980-81	For legislative informational purposes only.
Nebraska	1979	1979	biennial	Department of Revenue	-all state and local TE estimates -recommendations relating to the elimination or sunset of particular TE	The Department of Revenue submits the TE report to the Executive Board of the Legislative Council and to the chairs of the legislative revenue and appropriations committees.
North Carolina	1975	1976	biennial	Department of Revenue	-all state TE estimates (includes license taxes) -legal citations	The Secretary of Revenue submits the TE report to the Director of the Budget & the Advisory Budget Commission in even-numbered years, & to the General Assembly in odd-numbered years. (NOTE: A provision in the statute requires that no additional costs may be incurred in the preparation of the report. Consequently, only the first report provided some revenue estimates.)
Washington	1983	1984	biennial	Department of Revenue	-all state TE estimates & those revenues of local gov't collected by state -legal citation & yr enacted -purpose of TE -identifying taxpayers that benefit from TE -whether TE conflicts with other state programs	The Department of Revenue submits TE budget to the legislature. Every 4 years the governor is requested to submit recommendations to the legislature "with respect to the repeal or modification of any TE. The Ways & Means Committee of each house & the appropriate standing comte of each house shall hold public hearings & take appropriate action on the recommendations submitted by the governor."
Wisconsin	1973	1975	biennial	Department of Revenue	-all state TE estimates -legal citations -policy purpose of TE -indicators of effectiveness in achieving such purposes -description of TE	Governor submits TE report as part of the proposed biennial budget. The Joint Survey Committee on Tax Exemption has oversight. (Note: Depart. of Rev. has not complied with requirements to present policy purposes & indicators of effectiveness because "there appears to be no objective way of establishing the legislative intent in creating specific tax provisions."

NOTE: A tax expenditure (TE) is defined as revenue foregone because of special tax exemptions, deductions, exclusions, credits, preferential tax rates, or tax deferrals. A tax expenditure report compiles a list of tax expenditures that exists in a state tax code, generally including the revenue foregone for each tax preference.

Source: ACIR staff compilations based on survey of state and legislative fiscal officers.

TABLE 101--STATE PERSONAL INCOME TAX PREFERENCES FOR SENIOR CITIZENS: 1985[a]

State	Pension Income Exclusions Public	Pension Income Exclusions Private	Full Exemption of Social Security Benefits	Additional Personal Exemption or Credit	Family Care Incentives	Elderly Income Credit
New England						
Maine			X	X	CDD	X
Massachusetts	X		X	X	CDD	
Rhode Island[b]				X	CDD	X
Vermont[b]				X	CDD	X
Mid Atlantic						
Delaware	X	X	X	X		
Maryland	X	X	X	X	CDD	
New Jersey	X	X	X	X		
New York[f]	X	X	X	X	CDD	
Pennsylvania	X	X	X			
Great Lakes						
Illinois	X		X	X		
Indiana	X		X	X		X
Michigan[f]	X	X	X	X		
Ohio			X	X[c]		X
Wisconsin	X		X	X[d]	CDD	
Plains						
Iowa	X			X[d]	XCDD	
Kansas	X			X	CDD	
Minnesota	X	X	X	X[d]	CDD	
Missouri	X					
Nebraska[b]				X	CDD	X
North Dakota[e]	X			X		
Southeast						
Alabama	X		X			
Arkansas	X	X	X	X[d]	CDD	
Georgia	X	X	X	X	CDD	
Kentucky	X		X	X[d]	CDD	
Louisiana	X	X	X	X	CDD	X
Mississippi	X	X	X	X		
North Carolina	X		X	X	XCDD	
South Carolina	X	X	X	X	CDD	
Virginia	X		X	X	CDD	X
West Virginia	X		X			
Southwest						
Arizona	X		X	X	XCDD	
New Mexico	X	X	X	X	CDD	
Oklahoma	X				CDD	
Rocky Mountain						
Colorado[f]	X	X		X	CDD	
Idaho	X		X	X	XCDD	
Montana	X	X		X	CDD	
Utah	X	X				

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TABLE 101--STATE PERSONAL INCOME TAX PREFERENCES FOR SENIOR CITIZENS: 1985[a]
(Continued)

Far West						
California	X		X		CDD	X
Hawaii	X	X	X	X	CDD	
Oregon	X		X	X[d]	XCDD	X
District of Columbia			X	X	CDD	

Notes:

X = Denotes tax provisions for senior citizens.

CDD = The provisions are modeled after the federal Child and Disabled Dependent Care Credit, with either a credit or deduction allowed for "employment-related" expenses. When an "XCDD" appears, there are tax provisions for both child and disabled dependent care and for the care of an elderly parent (or other senior citizen).

[a] There is no personal income tax in Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming. Connecticut, New Hampshire, and Tennessee tax only limited types of income. Although Alaska does not have a personal income tax, persons who receive the federal Child and Disabled Dependent Care Credit may apply for a state benefit, equal to 16 percent of the federal credit.

[b] Rhode Island, Vermont, Nebraska: These states calculate personal income taxes as a proportion of the federal tax liability. Therefore, provisions in the federal tax code are implicitly recognized by these states.

[c] Ohio: The general population receives a personal exemption, but senior citizens receive an additional personal credit.

[d] Wisconsin, Iowa, Minnesota, Arkansas, Kentucky, Oregon: These states personal tax credits rather than personal exemptions.

[e] North Dakota: Taxpayers may opt to compute their tax payments as a proportion of federal tax liability or according to the state tax code.

[f] New York, Michigan, Colorado: These states provide credits for home heating costs.

Source: National Conference of State Legislatures, State Tax Policy & Senior Citizen: A Legislative Guide, Denver, CO, 1985.

TABLE 102--STATE CHILD ABUSE PREVENTION TRUST FUNDS

State	Effective Date	Mechanism	Funds Generated, 1984	Process
Alabama	1983	Voluntary income tax refund check-off ($2); grants, gifts.	$131,564	Support organizations to operate programs for direct service provisions.
Arizona	1982	Voluntary income tax refund check-off ($2); marriage license surcharge ($2); divorce filing fee ($10).	$117,794 (ITC only)	Provide financial assistance to community treatment programs that offer direct services to abused children/parents.
California	1982	Fee for duplicate birth certificate ($4); gifts, grants.	$400,000	Grants to private nonprofit organizations providing direct services in prevention and intervention.
	1983	Voluntary income tax refund check-off ($3).	$804,362	
Colorado	1984	Voluntary income tax checkoff.	$231,316	Provide financial assistance for community-based programs to prevent domestic abuse.
Connecticut	1983	Grants/gifts	$60,000 appropriated ($50,000 spent; $10,000 left in fund to accrue interest)	Commissioner of Children & Youth Services rules and regulations which may be approved by legislature.
Delaware	1984	Voluntary income refund checkoff (all or any amount); grants, gifts.	$24,220	Grants totalling no more than $15,000 awarded to programs that provide prevention services and improve coordination among state agencies. (Organization agrees to match the grant, at least 25% of 1st year and 50% during the second and subsequent years.)
Florida	1985	Day care licensing fees; birth certificate fees	n.a.	For screening day care workers for past child abuse history; funds Department of Law Enforcement access to state child abuse records to assist in investigation of crimes against children.
Idaho	1985	Voluntary income tax checkoff.	n.a.	Assists private and public agencies in establishing community based education and service programs for prevention of child abuse and neglect.
Illinois	1983	Voluntary state income tax refund checkoff (up to $10).	$323,884	Grants for comprehensive community-based services to reduce services to reduce family dysfunction through child abuse and neglect.
Iowa*	1982	Marriage license surcharge ($5)	1982: $120,000 1983: $116,000 1984: $125,000	Department contracts with a community-based agency.

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TABLE 102--STATE CHILD ABUSE PREVENTION TRUST FUNDS
(Continued)

State	Effective Date	Mechanism	Funds Generated, 1984	Process
Kansas*	1980	Marriage license surcharge ($7) Fee on live birth registration ($4) (General Fund and then allocated to trust fund)	$441,000	Grants limited to $20,000 to community-based preventive or educational projects can be funded for 4 years, at: 100% 1st year, 80% 2nd year, 60% 3rd year, 40% 4th year.
Kentucky	1984	Voluntary income tax refund check-off ($2); grants, gifts.	$130,150	Provides financial assistance to organizations to further prevent and treat abuse.
Louisiana	1983	Legislative Appropriation ($45,000) income tax refund checkoff (no specific amount); grants, gifts.	$36,178 (ITC only)	Programs for preventing physical and sexual abuse and neglect of children.
Michigan	1982	Voluntary income tax refund check-off ($2); part of each year's receipts (1/2) go to fund programs, rest is invested & earnings are credited to trust fund; ceiling of $20 million and programs are funded from earned interest; separate fund established in Department of Treasury, donations.	$669,160	3 classes of grantees private & Public organizations providing 50% match, local councils (also match).
Missouri	1983	Voluntary state income tax refund checkoff ($2); grants, gifts.	$172,618	Contract with public or private agencies, schools to establish community-based educational & services prevention programs.
Montana	1985	Voluntary income tax refund check-off, plus related deduction.	n.a.	Provides grants to child abuse & Neglect Prevention Program.
New York	1984	State appropri-ation, grants, gifts.	$2 million appro-propriated by Governor to Trust Fund. $250,000 appropriated for administrative expenses.	Provide grants to public and not for profit agencies for establishing and extending programs to prevent violence or provide service to victims.
North Carolina	1983	Marriage license fee ($5); grants, gifts.	$257,000	Community-based programs.
Ohio	1984	Birth certificate fee ($2); divorce and dissolution decrees ($10); death certificate ($2); grants, gifts, federal funds.	Expected: $2,490,000 ($150,000 to be used for expenses.)	Provides grants to programs to prevent child abuse & neglect.

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TABLE 102--STATE CHILD ABUSE PREVENTION TRUST FUNDS
(Continued)

State	Effective Date	Mechanism	Funds Generated, 1984	Process
Oregon	1985	$300,000 primer biennial state approp; charge from "vanity" birth certificates, grants; gifts.	n.a.	Community-based programs for non-profits for educational programs on child abuse prevention.
Rhode Island	1983	Marriage license surcharge ($2); grants, gifts, bequests.	$70,000	Community-based programs for preventing problems of families & children; grants for education programs; evaluate projects & programs & disseminate information & techniques.
South Carolina	1984	State appropriation ($20,000) one time start up; voluntary income tax refund, check-off ($1+); gifts, grants.	$95,818	Provide grants to prevate non-profit organizations to stimulate innovative prevention and treatment programs.
South Dakota	1984	Surcharge on birth certificates ($2); gifts, grants & appropriation of $40,000 donation.	Expected: $40,000	Grants to non-profit organizations to establish or continue community-based education & prevention projects.
Tennessee	1984	Surcharge on marriage license ($10)	$600,000	Funds are evenly divided for child abuse and domestic violence prevention. Child abuse funds used counseling for prevention, self-help groups hot line, and community prevention education programs. Maximum grant = $50,000/shelter.
Utah	1984	Voluntary private donation	less than $5,000	Not available
Virginia*	1982	Surcharge on mariage license ($10)	$400,000	Solicits grant appropriations from public & private non-profit organizations, divide evenly between child abuse & domestic violence programs.
Washington	1982	Marriage license surcharge ($5)	Estimated $470,000	Grants for community education or child abuse prevention--match 25%.
West Virginia	1984	Voluntary income tax checkoff (any amount)	$88,400	Funds directed to Commission on Children and Youth for child abuse prevention programs.
Wisconsin	1983	Birth certificate fee ($2); private contributions	$290,000	Grants limited to $15,000 for community-based programs or crisis care, early identification of at-risk children on matching basis.

ITC = Income Tax Checkoff

*Notes

Iowa: funds go into general revenue and are passed through to this fund.
Kansas: these funds may not be used for abortion and they are shared between programs for child abuse prevention and services for battered women.
Virginia: money goes in to general revenue and is passed on to programs.

Source: Children and Youth Program, National Conference of State Legislatures, Denver, CO and income tax checkoff fund amounts from USA Today, July 24, 1985, page 8.

TABLE 103--STATE TAX EXPENDITURES FOR CHILD CARE

State	Credit or Deduction	Date Enacted	Tied to Fed. Code*	Description	Benefits Individual or Corporation
Alaska	credit	1980	yes	no state income tax but can file for 16% federal credit	individual
Arkansas	credit	1977	yes	10% of federal credit	individual
California	credit	1977, amended 78,79	no	3% of employment-related expenses	individual
Colorado	deduction	1978	yes	Federal amount X 100/federal %	individual
Connecticut	credit	1981	no	40% of total expenses to acquire & renovate facility	corporate
Delaware	credit	1985	yes	25% of federal credit	individual
Florida	deduction	1985	no	100% of start-up costs	corporate
Georgia	credit	1978	yes	2% of employment-related expenses	individual
Hawaii	credit	1977, amended 1981	no	15% of employment-related expenses	individual
Idaho	deduction	1977	yes	100% deduction of expenses	individual
Iowa	credit	1977	yes	10% of employment-related expenses	individual
Kansas	credit		yes	0-100% of federal credit dependent on income	individual
Kentucky	deduction		no	$400 maximum	individual
Louisiana	credit		yes	10% of federal credit	individual
Maine	credit	1969	yes	15% of federal credit	individual
Maryland	deduction	1978	yes	deduction equal to federal child care credit	individual
Massachusetts	deduction		yes	deduction equal to federal child care credit	individual
Minnesota	credit	1977, amended 1980, 81, 85	yes	varies by income, phased out at $24,000	individual

(continued on next page)

TABLE 103--STATE TAX EXPENDITURES FOR CHILD CARE
(Continued)

State	Credit or Deduction	Date Enacted	Tied to Fed. Code*	Description	Benefits Individual or Corporation
Montana	deduction		no	Maximum $4,800 deduction based on income	individual
New Mexico	credit		no	40% of comp. to caregiver, up to $480 per dependent	individual
	credit		no	30% of cost of operation	corporate
New York	credit	amended 1977	yes	20% of federal credit	individual
North Carolina	credit		no	7% of employment-related expenses, and those expenses may not exceed $4,000/year	individual
Oklahoma	credit	1975	yes	20% of federal credit	individual
Oregon	credit		yes	40% of federal credit	individual
Pennsylvania	credit		no	For employing former public assistance recipients	corporate
Rhode Island	credit		yes	tax based on federal tax liability after credit	individual
South Carolina	credit	1985	yes	7% of federal credit	individual
Vermont	credit		yes	accepts federal income reduced by dependent care credit	individual
Virginia	deduction		yes	up to $2,000	individual
Wisconsin	credit	amended 1985	yes	30% of federal credit; eliminated in 1986	individual
District of Columbia	credit		yes	30% of federal credit	individual

*Note: Description of federal tax credit. Taxpayers are eligible for the credit if they have employment-related expenses orginating from the care of a dependent under 15 years of age or care of a physically or mentally handicapped person. The maximum amount of employment-related expenses to which the credit can be applied is $2,400 for one child or $4,800 for two or more children. The credit is equal to 30% of employment-related expenses for taxpayers with adjusted gross incomes of $10,000 or less. The credit is reduced by one percentage point for each $2,000 of adjusted gross income (AGI) over $10,000 until it decreases to 20% for taxpayers with AGIs of over $28,000. Generally, if only one spouse is working, no credit is allowed. Taxpayers usually must file a joint return to claim the credit. No credit refunds are available if the credit exceeds tax liability.

Source: Information tabulated from: National Conference of State Legislatures, Children's Defense Fund, Commerce Clearinghouse, State Tax Guide, and National Association of State Budget Officers.

TABLE 104--MISCELLANEOUS STATE TAX EXPENDITURES
FOR CHILDREN AND YOUTHS

State	Type of Tax Expenditure	How Tax Expenditure Operates
Arkansas	Donation of equipment & machinery to schools	33% personal income tax credit for the cost of donated equipment & machinery up to 50% of the net tax liability of the taxpayer.
	Care of Mentally Retarded Child	In addition to dependent exemption, a $500 credit is given for caring for a mentally retarded child.
California	Donation of computers or scientific equipment to K-12 schools	A 25% corporate income tax credit is allowed for computers and scientific equipment donated to schools. Expires December 1986.
Connecticut	Hiring of youths	A 10% (max. $300) corporate income tax credit is allowed for a firm for wages paid to a high school student employed in an approved work education program.
Hawaii	Child passenger restraint systems.	A $25 credit is allowed for the purchase of new child passenger restraint systems.
Idaho	Charitable contributions made to private & public schools	Personal income tax credit of 50% for charitable contributions to schools & libraries not to exceed 20% of tax liability or $50, whichever is less. Similar corporate tax credit which is not to exceed 10% of income or franchise tax liability or $500, whichever, is less.
	Donation of technological equipment to K-12 schools	An income tax credit equal to full market value of technological equipment to public or private schools, but cannot reduce tax liability to less than zero.
	Charitable contribution to specific children's institutions	A 50% income tax credit for contributions made to Idaho Youth Ranch, the North Idaho Children's Home, or nonprofit rehabilitation facility. For individuals, credit cannot exceed the lesser of 20% of tax liability or $100. For corporations, credit cannot exceed the lesser of 10% of tax liability or $500.
Indiana	Hiring of teachers during school recess	A corporate income tax credit allowed for hiring of teachers during recess in "teacher-shortage" areas. Credit equals lesser of $2,500 or 50% of teacher compensation.

(continued on next page)

TABLE 104--MISCELLANEOUS STATE TAX EXPENDITURES
FOR CHILDREN AND YOUTHS
(Continued)

Indiana (continued)	Donations of computer equipment to schools	A 25% income tax credit for new computer equipment (or 18.75% for used equipment) is granted for donations to schools before 1/2/85. Maximum credit of $25,000.
Louisiana	Educational expenses	$25 credit for each child attending K-12 for educational expenses.
	Donation of computer equipment to schools	Corporate income tax credit for donations of computer equipment to schools equalling the lesser of tax liability or 40% of the property's value.
Massachusetts	Computer equipment donations	Effective January 1986 through December 1988, there is a 50% corporate tax deduction for donation of computer equipment and software to elementary and secondary schools.
Minnesota	Adoption expenses	Allows full deduction of adoption expenses up to $1,250 per child.
Montana	Donation of computer equipment to schools	Corporate tax deduction for computer equipment donated to schools if donation is made no later than five years of manufacture of the equipment. Deduction cannot exceed 30% of corporate net income.
North Dakota	Adoption expenses	Allows deduction of up to $1,000/child for adoption expenses.
	Charitable contributions to non-profit private secondary schools	50% credit for charitable contributions to private secondary schools not to exceed 40% of tax liability or $250, whichever is less, for individuals, and 20% of tax liability or $2,500, whichever is less, for corporations.
Pennsylvania	Employer-paid day care for employees formerly receiving public assistance	If a business hires an employee before 1986 who was receiving public assistance a credit is granted. In addition, if child day care services are provided to that employee, the firm may take a $600 credit for the first year of employment, $500 the second year, $400 the third year. Firm's credit cannot exceed 90% of total taxes paid. Total credit cannot exceed $25 million in any fiscal year.

(continued on next page)

TABLE 104--MISCELLANEOUS STATE TAX EXPENDITURES
FOR CHILDREN AND YOUTHS
(Continued)

Rhode Island	Educational expenses	Deduction of $500 for each dependent in K-6 grade and $700 for dependents in 7-12 grades for tuition, textbooks, and transportation at qualified schools until 7/1/86.
	Juvenile victim restitution	10% credit granted to employers of juveniles required to make restitution to their victims for losses due to the acts of these children, not to exceed $3,000.
South Carolina	Child restraint systems	Deduction allowed for child restraint systems.
	Special needs child	$2,000 exemption for special needs child if mentally or physically handicapped.
Tennessee	Enterprise Zone school improvement	20% corporate tax credit for creation, operation, maintenance, or improvement of public schools in enterprise zones.
Utah	Adoption expenses	$1,000 deduction for adoption expenses.
	Donations of technological equipment to schools	25% credit for donations of high technology contributions to public education

Source: National Association of State Budget Officers, State Expenditures for Children, 1985.

TABLE 105--MAXIMUM POTENTIAL AFDC AND FOOD STAMPS BENEFITS FOR A ONE-PARENT 1/ FAMILY OF THREE PERSONS, BY STATE, JANUARY 1985

State	Maximum AFDC grant 2/	Food stamp benefit	Combined benefits	Combined benefits as a percent of 1984 poverty threshold 3/	Federal matching rate, 1986-87 4/
Alabama	$118	$208	$326	47	72.30
Alaska	719	192	911	106	50.00
Arizona	233	206	439	64	62.28
Arkansas	164	208	372	54	73.83
California	555	110	665	96	50.00
Colorado	346	172	518	75	50.00
Connecticut	546	112	658	95	50.00
Delaware	287	190	477	69	50.00
District of Columbia	327	178	505	73	50.00
Florida	240	204	444	64	56.16
Georgia	208	208	416	60	66.05
Hawaii	468	276	744	94	51.00
Idaho	304	185	489	71	69.36
Illinois	302	186	488	71	50.00
Indiana	256	199	455	66	62.82
Iowa	360	168	528	77	58.90
Kansas	373	164	537	78	50.00
Kentucky	197	208	405	59	70.23
Louisiana	190	208	398	58	63.81
Maine	370	165	535	78	68.86
Maryland	313	195	508	74	50.00
Massachusetts	396	157	553	80	50.00
Michigan (Washtenaw County)	447	164	611	89	56.79
Michigan (Wayne County)	417	173	590	86	56.79
Minnesota	524	119	643	93	53.41
Mississippi	96	208	304	44	78.42
Missouri	263	197	460	67	60.62
Montana	332	177	509	74	66.38
Nebraska	350	171	521	76	57.11
Nevada	233	206	439	64	50.00
New Hampshire	378	163	541	78	54.92
New Jersey	385	161	546	79	50.00
New Mexico	258	199	457	66	68.94
New York (Suffolk County)	579	112	691	100	50.00
New York (New York City)	474	143	617	89	50.00
North Carolina	223	208	431	62	69.18
North Dakota	371	165	536	78	55.12
Ohio	290	189	479	69	58.30
Oklahoma	282	192	474	69	57.60
Oregon	386	196	582	84	61.54
Pennsylvania	364	167	531	77	56.72
Rhode Island	479	171	650	94	56.33
South Carolina	187	208	395	57	72.70
South Dakota	329	178	507	73	67.82
Tennessee	138	208	346	50	70.20
Texas	167	208	375	54	53.56
Utah	363	167	530	77	72.62
Vermont	558	109	667	97	50.00
Virginia	327	178	505	73	53.14
Washington	476	143	619	90	50.06
West Virginia	206	208	414	60	71.53
Wisconsin	533	116	649	94	57.54
Wyoming	265	197	462	67	50.00

1/ In most states these benefit amounts apply also to 2-parent families of 3 (where the second parent is incapacitated, or, as permitted in almost half the states, unemployed). Some, however, increase benefits for such families.

2/ In states with area differentials, figure shown is for areas with highest benefit.

3/ Except for Alaska and Hawaii, this column is based on the Census Bureau's 1984 poverty threshold for a family of three persons, $8,280, converted to a monthly rate of $690. For Alaska, this threshold was increased by 25 percent; for Hawaii, by 15 percent, following the practice of the Office of Management and Budget.

4/ Effective October 1, 1985 through September 30, 1987.

Source: U.S. Congress, House, Background Material and Data on Programs Within the Jurisdiction of the Committee on Ways and Means, 99th Congress, 1st Session, February 22, 1985, pp. 345-346, 356-357.

SPECIAL EXHIBIT:
THE FLOW OF FEDERAL FUNDS, 1965-84
(The Estimated Amount of Federal Expenditures in each State
for each $1.00 of Federal Taxes Paid by Residents of each State*)

Region or State	1982-84	1974-76	1969-71	1965-67
U.S. Average	1.00			
New England				
Connecticut	1.02	0.92	0.88	0.92
Maine	1.30	1.19	1.04	1.14
Massachusetts	1.10	1.04	0.95	0.90
New Hampshire	0.98	0.90	0.97	0.83
Rhode Island	1.05	1.07	1.14	1.17
Vermont	1.10	1.16	1.02	1.11
Mideast				
Delaware	0.83	0.71	0.60	0.54
D.C.	n.a.	3.23	2.99	2.16
Maryland	1.27	1.31	1.39	1.34
New Jersey	0.70	0.79	0.75	0.71
New York	0.92	0.93	0.78	0.62
Pennsylvania	0.96	0.95	0.85	0.71
Great Lakes				
Illinois	0.70	0.70	0.63	0.59
Indiana	0.83	0.74	0.81	0.75
Michigan	0.78	0.76	0.61	0.58
Ohio	0.85	0.76	0.75	0.70
Wisconsin	0.82	0.76	0.71	0.67
Plains				
Iowa	0.80	0.81	0.83	1.00
Kansas	1.02	0.96	1.14	1.44
Minnesota	0.85	0.87	0.89	0.93
Missouri	1.43	1.12	1.10	1.09
Nebraska	0.95	0.91	0.91	1.26
North Dakota	1.06	1.32	1.51	2.04
South Dakota	1.24	1.33	1.26	1.67
Southeast				
Alabama	1.29	1.31	1.49	1.52
Arkansas	1.27	1.19	1.20	1.29
Florida	1.09	0.96	1.09	1.15
Georgia	1.09	1.08	1.29	1.52
Kentucky	1.10	1.17	1.14	1.32
Louisiana	0.90	1.07	1.19	1.33
Mississippi	1.61	1.65	1.73	1.68
North Carolina	0.95	1.00	0.99	1.21
South Carolina	1.25	1.22	1.25	1.58
Tennessee	1.20	0.98	1.01	1.12
Virginia	1.52	1.46	1.68	1.73
West Virginia	1.07	1.21	1.09	1.02
Southwest				
Arizona	1.14	1.18	1.19	1.33
New Mexico	1.80	1.47	1.67	1.68
Oklahoma	0.88	1.23	1.35	1.36
Texas	0.78	0.96	1.31	1.35
Rocky Mountain				
Colorado	0.91	1.05	1.24	1.33
Idaho	1.13	1.03	0.96	1.15
Montana	1.07	1.17	1.18	1.53
Utah	1.27	1.28	1.53	1.32
Wyoming	0.75	1.00	1.10	1.50
Far West				
California	1.09	1.15	1.24	1.32
Nevada	0.92	0.85	0.75	0.86
Oregon	0.89	0.91	0.84	0.80
Washington	1.09	1.20	1.10	1.24
Alaska	1.01	1.82	2.76	4.54
Hawaii	1.38	1.56	1.53	2.27

*Includes all federal expenditures that can be allocated by state including defense procurement contracts, Social Security payments, grants-in-aid to state and local governments, federal payroll, etc. Revenue figures include individual and corporation income taxes, Social Security taxes, excise taxes, etc. All figures adjusted proportionally so that overall, there is $1.00 of revenue for each $1.00 of expenditure.

Source: ACIR, Flows of Federal Funds, 1952-76, p.55, 1980. Ratios for 1982-84 based on U.S. Bureau of the Census, Federal Expenditures by State 1984 (see also, 1982; 1983), March 1985. Allocation of federal tax revenue by state for 1982-84 provided by The Tax Foundation, Inc., Washington D.C. Three-year averages for expenditures and revenue were used to ensure that unusually high or low figures in a particular state in any single year would not unduly influence the flow-of-fund ratios.

Section II:

State Rankings

Section II: State Rankings

This state rankings section is a new addition to Significant Features. It comes in response to the numerous queries that ACIR staff members receive in the course of the year. These rankings should assist those policymakers and researchers who wish to know how their state compares on a number of revenue and spending measures.

Data for state and local governments were combined for each state rather than listed separately for a very fundamental reason: particular functions of government are financed and delivered at the state level in some states while in others those same services may financed and provided by local governments. In order to rank the states on a variety of revenue and expenditure items, one must first ensure that such comparisons are appropriate. The combining of state government data with local government data does this.

Simply because a state has a particularly high or low ranking on a specific revenue or spending item does not necessarily mean that a given state is pursuing an inappropriate level of taxation or level of government service. Many would cite the diversity that exists between the states as one of the virtues of the federal system of governance in the United States. So, although these state rankings will be helpful to policymakers and citizens in determining how the states compare on a variety of public finance measures, only normative rather than absolute judgments can be made regarding these rankings.

These state rankings were produced using ACIR's Government Finance Spreadsheet Diskettes for Microcomputers. These diskettes can be ordered from the ACIR should policymakers and researchers desire access to the data underlying these rankings in microcomputer spreadsheet form. In addition, these diskettes allow researchers to look at state or local government data (aggregated at the state level) separately.

Guide to Interpreting the Tables

Each revenue or expenditure item is ranked from highest to lowest on a per capita basis and a percentage-of-income basis. To find the ranking of a particular state, first read down the column to find the Zip Code abbreviation for the state (see following page) then read across to the left-most or right-most column to find the appropriate ranking. For example, to find the rank of Alabama for state-local per capita tax revenue, read down the third bank of columns on Table 106. Note that Alabama raises $916 per capita in state-local tax revenue. Now look over to the right-most column to determine that Alabama ranks 48th among the 50 states and the District of Columbia in state-local tax revenue.

Zip Code Abbreviations

AL	Alabama	MO	Missouri
AK	Alaska	MT	Montana
AZ	Arizona	NE	Nebraska
AR	Arkansas	NV	Nevada
CA	California	NH	New Hampshire
CO	Colorado	NJ	New Jersey
CT	Connecticut	NM	New Mexico
DE	Delaware	NY	New York
DC	Washington, D.C.	NC	North Carolina
FL	Florida	ND	North Dakota
GA	Georgia	OH	Ohio
HI	Hawaii	OK	Oklahoma
ID	Idaho	OR	Oregon
IL	Illinois	PA	Pennsylvania
IN	Indiana	RI	Rhode Island
IA	Iowa	SC	South Carolina
KS	Kansas	SD	South Dakota
KY	Kentucky	TN	Tennessee
LA	Louisiana	TX	Texas
ME	Maine	UT	Utah
MD	Maryland	VT	Vermont
MA	Massachusetts	VA	Virginia
MI	Michigan	WA	Washington
MN	Minnesota	WV	West Virginia
MS	Mississippi	WI	Wisconsin
		WY	Wyoming

TABLE 106—STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT REVENUE)

	State-Local General Revenue				All State-Local Own-Source General Revenue				All State-Local Tax Revenue				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	AK	$11,993	AK	72.8%	AK	$11,008	AK	66.8%	AK	$4,704	AK	28.6%	1
2	WY	4,944	WY	41.2	WY	4,025	WY	33.6	WY	2,504	WY	20.9	2
3	DC	4,735	NM	32.2	DC	2,722	NM	27.3	DC	2,300	NY	16.5	3
4	NY	3,298	DC	30.1	NY	2,682	MT	20.8	NY	2,130	DC	14.6	4
5	NM	3,048	MT	26.3	NM	2,590	MN	20.8	MN	1,706	MN	14.4	5
6	MN	2,927	NY	25.5	MN	2,463	NY	20.7	CT	1,655	MI	13.7	6
7	DE	2,737	UT	25.4	DE	2,255	UT	20.2	NJ	1,637	WI	13.7	7
8	ND	2,696	MN	24.7	ND	2,148	MI	18.7	MI	1,575	HI	12.9	8
9	MI	2,625	VT	23.3	NJ	2,147	OR	18.7	WI	1,556	MT	12.9	9
10	MT	2,597	ND	23.3	MI	2,147	ND	18.6	MA	1,549	UT	12.9	10
11	CA	2,541	OR	23.1	CT	2,066	WI	18.1	HI	1,543	VT	12.9	11
12	HI	2,530	MI	22.9	CA	2,066	DE	18.0	CA	1,503	NM	12.6	12
13	NJ	2,518	SD	22.7	MT	2,055	LA	17.7	MD	1,503	ME	12.6	13
14	WI	2,472	DE	21.9	WI	2,048	AZ	17.5	WA	1,416	OR	12.4	14
15	OR	2,470	WI	21.8	HI	2,039	VT	17.5	IL	1,405	RI	12.1	15
16	RI	2,469	MS	21.8	NV	2,039	SD	17.5	RI	1,403	WV	12.1	16
17	MA	2,435	LA	21.6	MD	2,021	DC	17.3	DE	1,400	AZ	12.0	17
18	CT	2,427	RI	21.3	WA	1,997	HI	17.1	NV	1,353	IA	11.9	18
19	MD	2,414	HI	21.2	OR	1,995	RI	16.9	CO	1,339	WA	11.8	19
20	WA	2,368	AL	21.1	CO	1,977	AL	16.8	ND	1,334	MA	11.7	20
21	NV	2,366	WV	20.9	RI	1,962	MS	16.8	OR	1,321	MD	11.7	21
22	CO	2,342	ME	20.9	MA	1,934	NV	16.7	PA	1,309	NJ	11.7	22
23	VT	2,304	AZ	20.3	KS	1,859	IA	16.6	MT	1,275	CA	11.5	23
24	UT	2,236	IA	20.0	NE	1,851	NE	16.6	IA	1,273	ND	11.5	24
25	IL	2,234	GA	19.7	IL	1,817	WA	16.6	VT	1,271	PA	11.4	25
26	SD	2,217	NE	19.7	AZ	1,813	WV	16.5	KS	1,260	IL	11.3	26
27	LA	2,210	WA	19.7	LA	1,807	ME	16.2	AZ	1,246	DE	11.2	27
28	NE	2,200	CA	19.5	IA	1,777	CA	15.9	OH	1,246	CT	11.2	28
29	KS	2,189	NV	19.4	UT	1,776	MD	15.7	NE	1,232	OH	11.1	29
30	IA	2,137	SC	19.2	VT	1,730	CO	15.7	ME	1,229	NV	11.1	30
31	PA	2,112	KY	18.8	OH	1,723	GA	15.6	VA	1,210	NE	11.0	31
32	AZ	2,094	MD	18.8	PA	1,721	SC	15.5	NM	1,194	LA	10.9	32
33	OH	2,071	ID	18.7	SD	1,707	OK	15.5	OK	1,159	MS	10.8	33
34	ME	2,042	CO	18.6	OK	1,697	OH	15.4	UT	1,133	SC	10.8	34
35	OK	2,028	OK	18.5	TX	1,660	NJ	15.3	TX	1,115	NC	10.6	35
36	GA	2,012	OH	18.5	VA	1,639	KS	15.3	LA	1,114	CO	10.6	36
37	VA	1,952	PA	18.5	GA	1,593	PA	15.0	WV	1,113	OK	10.6	37
38	TX	1,935	MA	18.5	FL	1,580	ID	14.9	IN	1,093	GA	10.5	38
39	AL	1,931	AR	18.2	ME	1,580	IN	14.9	NH	1,092	IN	10.5	39
40	WV	1,930	NC	18.1	IN	1,551	IL	14.7	GA	1,073	KS	10.3	40
41	IN	1,874	IL	18.0	AL	1,545	MA	14.7	FL	1,073	KY	10.2	41
42	FL	1,848	KS	18.0	WV	1,525	KY	14.6	NC	1,027	VA	10.1	42
43	NH	1,829	NJ	17.9	NH	1,489	NC	14.5	MO	1,012	ID	10.1	43
44	ID	1,769	IN	17.9	SC	1,408	TX	14.4	SC	981	SD	10.0	44
45	KY	1,767	TN	17.6	ID	1,405	FL	14.0	SD	978	AL	10.0	45
46	MS	1,761	TX	16.8	NC	1,405	AR	14.0	KY	955	AR	9.7	46
47	NC	1,750	FL	16.4	MO	1,398	CT	13.9	ID	953	TX	9.7	47
48	SC	1,744	CT	16.4	KY	1,370	VA	13.7	AL	916	FL	9.5	48
49	MO	1,723	VA	16.4	MS	1,353	TN	13.5	TN	878	MO	9.3	49
50	TN	1,669	MO	15.8	TN	1,278	MO	12.8	MS	871	NH	9.3	50
51	AR	1,617	NH	15.5	AR	1,244	NH	12.6	AR	866	TN	9.3	51
	US	$2,299	US	19.9%	US	$1,888	US	16.3%	US	$1,356	US	11.7%	

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 107--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT REVENUE)

	State-Local Property Tax Revenue				State-Local Individual Income Tax Revenue				State-Local Corporation Income Tax Revenue				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	WY	$1,100	WY	9.2%	DC	$771	DC	4.9%	AK	$609	AK	3.70%	1
2	AK	873	MT	6.0	NY	616	NY	4.8	NY	153	MI	1.24	2
3	NJ	680	NH	5.6	DE	587	MN	4.7	MI	142	NY	1.18	3
4	CT	668	OR	5.3	MN	557	DE	4.7	CT	127	CA	0.96	4
5	NH	666	AK	5.3	MD	542	OR	4.3	MA	126	MA	0.95	5
6	NY	650	MI	5.2	MA	481	MD	4.2	CA	126	CT	0.86	6
7	DC	638	NY	5.0	WI	458	WI	4.0	NJ	110	PA	0.86	7
8	MI	601	VT	5.0	OR	455	MA	3.6	PA	98	NH	0.83	8
9	MT	589	NJ	4.8	MI	407	MI	3.6	NH	98	NJ	0.79	9
10	OR	571	RI	4.8	HI	388	HI	3.2	WI	83	WI	0.73	10
11	RI	561	IA	4.6	CA	361	NC	3.0	MN	73	KY	0.68	11
12	MA	534	NE	4.5	OH	335	OH	3.0	DE	73	AZ	0.63	12
13	IL	514	ME	4.5	VA	312	CA	2.8	AZ	65	MN	0.62	13
14	WI	510	CT	4.5	PA	301	SC	2.7	KY	64	NC	0.62	14
15	NE	507	WI	4.5	RI	296	UT	2.7	ND	64	AL	0.61	15
16	IA	493	SD	4.2	NC	290	PA	2.6	RI	62	DE	0.58	16
17	VT	490	IL	4.2	IA	271	VA	2.6	NC	60	LA	0.58	17
18	KS	468	DC	4.1	IL	257	RI	2.6	LA	59	ND	0.55	18
19	MN	466	MA	4.0	GA	251	IA	2.5	AL	56	RI	0.53	19
20	CO	445	MN	3.9	VT	249	VT	2.5	KS	56	SC	0.53	20
21	ME	442	KS	3.8	SC	241	KY	2.5	GA	54	GA	0.53	21
22	TX	418	TX	3.6	CO	240	GA	2.5	OR	54	MS	0.53	22
23	SD	406	UT	3.6	IN	236	ID	2.4	IL	49	WV	0.51	23
24	WA	395	CO	3.5	NJ	235	ME	2.3	OH	49	AR	0.51	24
25	CA	385	AZ	3.4	UT	234	IN	2.3	SC	48	TN	0.51	25
26	MD	380	OH	3.3	KS	233	WV	2.2	TN	48	OR	0.50	26
27	OH	371	WA	3.3	KY	232	MT	2.1	WV	47	ME	0.46	27
28	AZ	350	IN	3.3	ID	228	AR	2.1	MD	46	KS	0.46	28
29	FL	350	FL	3.1	ME	227	IL	2.1	IA	45	MT	0.44	29
30	PA	345	PA	3.0	MO	208	KS	1.9	AR	45	OH	0.44	30
31	VA	343	CA	3.0	MT	207	MO	1.9	ME	45	VT	0.43	31
32	IN	342	MD	3.0	WV	202	CO	1.9	VA	43	IA	0.42	32
33	ND	327	VA	2.9	OK	199	OK	1.8	MT	43	NM	0.40	33
34	UT	316	ND	2.8	NE	189	AL	1.8	VT	43	IL	0.40	34
35	NV	298	GA	2.8	AR	185	NE	1.7	MS	42	NE	0.37	35
36	GA	285	ID	2.7	AZ	173	NJ	1.7	NE	42	VA	0.36	36
37	HI	278	SC	2.6	AL	166	AZ	1.7	NM	37	MD	0.35	37
38	ID	256	NV	2.4	MD	108	MS	1.2	HI	36	UT	0.31	38
39	SC	240	NC	2.4	MS	100	MD	0.9	FL	33	MO	0.30	39
40	MO	234	MS	2.3	LA	91	LA	0.9	MO	33	HI	0.30	40
41	NC	229	HI	2.3	CT	88	CT	0.6	OK	29	FL	0.30	41
42	TN	213	TN	2.2	NM	53	NM	0.6	CO	28	OK	0.27	42
43	OK	200	MO	2.1	NH	23	NH	0.2	UT	27	ID	0.27	43
44	DE	197	WV	2.1	TN	12	TN	0.1	ID	25	SD	0.26	44
45	WV	191	AR	1.9	AK	2	AK	*	SD	25	IN	0.23	45
46	MS	189	KY	1.8	FL	0	FL	0.0	IN	24	CO	0.22	46
47	KY	173	OK	1.8	NV	0	NV	0.0	DC	0	DC*	0.00	47
48	AR	170	LA	1.6	SD	0	SD	0.0	NV	0	NV	0.00	48
49	LA	166	DE	1.6	TX	0	TX	0.0	TX	0	TX	0.00	49
50	NM	148	NM	1.6	WA	0	WA	0.0	WA	0	WA	0.00	50
51	AL	111	AL	1.2	WY	0	WY	0.0	WY	0	WY	0.00	51
	US	$408	US	3.5%	US	$274	US	2.4%	US	$72	US	0.62%	

*less than 0.05%

*DC corp. income tax rev. classed elsewhere

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 108--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT REVENUE)

	State-Local General Sales Tax Revenue				State-Local Selective Sales Tax Revenue				State-Local Motor Fuels Sales Tax Revenue				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	WA	$696	WA	5.78%	NV	$423	NV	3.47%	NV	$97	MT	0.98%	1
2	HI	615	HI	5.16	DC	268	VT	2.47	MT	96	WV	0.89	2
3	DC	477	NM	4.90	CT	247	AL	2.37	WV	82	ID	0.84	3
4	NM	464	WV	4.37	VT	245	WV	1.91	SD	82	SD	0.84	4
5	NV	452	AZ	4.36	NJ	232	FL	1.88	NE	81	NV	0.80	5
6	AZ	450	UT	4.33	AL	218	WA	1.73	MN	80	NM	0.79	6
7	CA	426	MS	4.14	FL	212	DC	1.70	ID	80	SC	0.79	7
8	CT	425	LA	4.03	WA	208	NH	1.70	ND	78	AL	0.77	8
9	CO	422	TN	4.03	MD	206	MN	1.69	WA	78	ME	0.76	9
10	LA	411	NV	3.71	NY	205	NC	1.68	NM	75	NE	0.73	10
11	WY	407	IN	3.43	NH	201	VA	1.68	ME	74	VT	0.71	11
12	NY	404	WY	3.40	MN	200	ME	1.68	WI	72	ND	0.68	12
13	WV	403	CO	3.35	VA	200	CT	1.67	SC	72	MN	0.67	13
14	UT	382	CA	3.27	IL	191	MT	1.66	WY	71	AR	0.67	14
15	TN	382	FL	3.22	AK	189	KY	1.66	AL	71	NC	0.67	15
16	FL	363	MO	3.13	TX	188	NM	1.65	VT	70	TN	0.65	16
17	IN	358	NY	3.12	WV	176	SC	1.65	IA	67	WA	0.65	17
18	MO	341	DC	3.03	RI	175	NJ	1.65	MD	67	WI	0.64	18
19	MS	333	SD	3.02	HI	172	TX	1.63	NH	66	IA	0.63	19
20	IL	315	AR	2.89	PA	165	SD	1.62	NC	65	GA	0.63	20
21	MN	301	CT	2.87	NE	164	MD	1.60	AK	64	AZ	0.61	21
22	ND	298	GA	2.84	MT	164	NY	1.58	GA	64	UT	0.60	22
23	SD	295	AL	2.84	NC	163	AR	1.56	AZ	63	MS	0.60	23
24	GA	289	ME	2.80	SD	158	IL	1.54	CT	63	WY	0.60	24
25	WI	288	SC	2.66	NM	157	RI	1.51	MI	62	IN	0.58	25
26	TX	284	ND	2.57	OH	156	TN	1.45	TN	62	KY	0.58	26
27	NJ	273	ID	2.56	KY	155	HI	1.44	DE	61	NH	0.56	27
28	ME	273	WI	2.55	DE	155	PA	1.44	IN	60	MI	0.54	28
29	OK	267	IL	2.54	OK	150	GA	1.42	AR	60	MD	0.52	29
30	NE	267	MN	2.54	SC	150	OH	1.39	CO	59	OH	0.51	30
31	OH	265	TX	2.47	ND	149	OK	1.37	KS	59	FL	0.51	31
32	AL	260	OK	2.44	WI	148	LA	1.34	VA	58	DE	0.49	32
33	RI	258	NE	2.40	NE	148	NE	1.33	OH	57	VA	0.48	33
34	AR	257	IA	2.37	GA	144	WI	1.31	FL	57	KS	0.48	34
35	IA	253	OH	2.36	AR	139	ID	1.31	KY	54	CO	0.47	35
36	MI	250	RI	2.22	TN	137	AZ	1.30	UT	53	HI	0.44	36
37	KS	248	NC	2.20	LA	137	ND	1.29	HI	53	PA	0.44	37
38	SC	242	MI	2.19	KS	136	MS	1.26	PA	50	LA	0.43	38
39	ID	242	KY	2.16	AZ	134	DE	1.23	IL	50	CT	0.42	39
40	PA	229	KS	2.03	MO	132	MO	1.21	MS	48	RI	0.41	40
41	MD	227	PA	2.00	MA	130	UT	1.20	MA	47	IL	0.41	41
42	MA	215	NJ	1.95	CA	126	AK	1.14	CA	47	OK	0.40	42
43	NC	212	MD	1.77	ID	123	KS	1.12	RI	47	OR	0.40	43
44	KY	203	VA	1.66	CO	117	IA	1.08	OK	44	AK	0.39	44
45	VA	199	MA	1.63	IA	115	MA	0.98	LA	44	CA	0.36	45
46	VT	153	VT	1.55	WY	107	CA	0.97	OR	42	MO	0.36	46
47	AK	117	AK	0.71	MI	107	OR	0.97	DC	41	MA	0.36	47
48	DE	0	DE	0.00	UT	105	MI	0.93	NJ	40	NJ	0.29	48
49	MT	0	MT	0.00	OR	103	CO	0.93	MO	39	TX	0.28	49
50	NH	0	NH	0.00	MS	102	IN	0.91	TX	32	DC	0.26	50
51	OR	0	OR	0.00	IN	95	WY	0.89	NY	24	NY	0.18	51
	US	$318	US	2.75%	US	$165	US	1.42%	US	$53	US	0.46%	

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 109—STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT REVENUE)

	State-Local Public Utilities Tax Revenue				State-Local Insurance Premiums Tax Revenue				State-Local Tobacco Products Tax Revenue				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	DC	$122.36	NJ	0.83%	NV	$33.44	OK	0.28%	NH	$33.88	AR	0.29%	1
2	NJ	116.09	DC	0.78	AK	32.34	NV	0.27	RI	30.39	NH	0.29	2
3	IL	88.61	IL	0.72	OK	30.41	KY	0.27	MA	29.32	RI	0.26	3
4	CT	81.68	AL	0.66	LA	27.20	LA	0.27	NJ	28.90	ME	0.25	4
5	HI	73.65	HI	0.62	HI	26.50	MT	0.24	NY	28.19	VT	0.24	5
6	NY	73.18	NY	0.57	CT	26.08	MS	0.23	CT	27.91	WI	0.23	6
7	RI	61.21	NC	0.56	KY	25.65	NM	0.23	WI	26.59	FL	0.22	7
8	AL	60.34	CT	0.55	DE	25.55	SD	0.23	AR	26.05	AL	0.22	8
9	FL	59.84	FL	0.53	MT	23.68	HI	0.22	FL	25.32	MA	0.22	9
10	WA	58.00	RI	0.53	MA	23.27	AL	0.22	ME	24.74	NY	0.22	10
11	OH	56.55	OH	0.50	TX	22.67	WV	0.21	VT	24.03	OK	0.21	11
12	VA	55.06	WA	0.48	SD	22.12	SC	0.21	OK	23.49	NJ	0.21	12
13	NC	54.17	VA	0.46	NM	21.48	DE	0.20	WA	22.83	WV	0.20	13
14	MO	47.70	MO	0.44	AL	20.21	TX	0.20	TX	21.28	OR	0.19	14
15	PA	42.95	PA	0.38	WV	19.35	AK	0.20	OR	20.65	IA	0.19	15
16	TX	39.40	TX	0.34	KS	19.09	ID	0.19	MO	20.53	WA	0.19	16
17	DE	36.06	DE	0.29	MS	18.84	AR	0.18	AL	20.51	MO	0.19	17
18	MD	34.65	VT	0.27	SC	18.82	NC	0.18	PA	20.39	CT	0.19	18
19	CA	28.94	MD	0.27	IA	17.99	MA	0.18	IA	20.31	TX	0.19	19
20	WI	28.26	WI	0.25	ID	17.88	CT	0.18	MN	20.28	PA	0.18	20
21	VT	26.73	AZ	0.23	CA	17.85	TN	0.17	DE	19.60	TN	0.18	21
22	MN	24.72	ME	0.23	MO	17.76	UT	0.17	IL	19.45	MN	0.17	22
23	AZ	24.26	CA	0.22	NE	17.63	IA	0.17	HI	19.20	ND	0.16	23
24	ME	22.32	UT	0.21	NH	17.50	MO	0.16	NV	19.20	NE	0.16	24
25	KS	21.08	MN	0.21	VA	17.21	NE	0.16	ND	18.95	MS	0.16	25
26	LA	20.90	LA	0.20	NC	17.18	KS	0.16	KS	18.80	HI	0.16	26
27	NV	20.35	KS	0.17	RI	17.09	AZ	0.16	WV	18.27	NV	0.16	27
28	OK	18.87	OK	0.17	MN	17.01	VT	0.16	NE	18.21	IL	0.16	28
29	UT	18.78	NV	0.17	MD	16.92	ME	0.16	OH	16.96	DE	0.16	29
30	ND	17.24	OR	0.16	TN	16.28	NH	0.15	TN	16.68	MT	0.16	30
31	OR	16.94	AR	0.16	AZ	16.17	RI	0.15	DC	15.59	KS	0.15	31
32	CO	15.08	ND	0.15	AR	15.89	VA	0.14	MT	15.32	SD	0.15	32
33	AR	14.06	NM	0.14	PA	15.72	MN	0.14	MD	15.29	OH	0.15	33
34	NM	13.59	KY	0.14	VT	15.42	PA	0.14	CO	14.95	GA	0.14	34
35	KY	13.15	SC	0.13	ME	15.17	CA	0.14	SD	14.88	IN	0.13	35
36	GA	11.96	CO	0.12	WY	15.04	GA	0.14	GA	14.63	AZ	0.13	36
37	SC	11.83	GA	0.12	NJ	15.00	OH	0.13	IN	14.06	LA	0.13	37
38	NE	9.60	TN	0.10	UT	14.87	MD	0.13	MI	13.96	MI	0.12	38
39	TN	9.55	NE	0.09	OH	14.82	OR	0.13	AZ	13.58	MD	0.12	39
40	MT	8.46	MT	0.09	ND	14.66	ND	0.13	MS	13.12	CO	0.12	40
41	WY	7.80	MS	0.08	NY	13.93	WY	0.13	LA	12.92	NM	0.11	41
42	MS	6.70	WV	0.07	GA	13.93	FL	0.12	AK	10.85	ID	0.11	42
43	MI	6.43	WY	0.07	OR	13.71	IN	0.12	NM	10.27	SC	0.10	43
44	NH	6.22	ID	0.06	FL	13.64	WA	0.11	CA	10.25	DC	0.10	44
45	WV	6.10	MI	0.06	WA	12.98	NY	0.11	ID	10.22	UT	0.09	45
46	ID	5.65	NH	0.05	CO	12.63	NJ	0.11	WY	9.90	WY	0.08	46
47	AK	3.30	AK	0.02	IN	12.05	CO	0.10	SC	9.02	CA	0.08	47
48	IA	2.10	IA	0.02	MI	10.94	MI	0.10	UT	7.78	AK	0.07	48
49	SD	1.08	SD	0.01	WI	10.34	WI	0.09	VA	6.24	KY	0.06	49
50	IN	0.00	IN	0.00	IL	8.94	IL	0.07	KY	5.23	VA	0.05	50
51	MA	0.00	MA	0.00	DC	n.a.	DC	n.a.	NC	2.73	NC	0.03	51
	US	$40.05	US	0.35%	US	$16.83	US	0.15%	US	$18.32	US	0.16%	

n.a.--data not available

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 110--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT REVENUE)

	State-Local Motor Vehicle & MV Operators License Tax Revenue				State-Local Corporation and Occup. & Bus. License Tax Revenue				State-Local Alcoholic Beverages Tax Revenue				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	WY	$75.27	WY	0.63%	DE	$265.48	DE	2.12%	FL	$36.03	AL	0.35%	1
2	OK	57.13	VT	0.55	AK	55.15	TX	0.38	AL	32.15	SC	0.33	2
3	VT	54.18	OK	0.52	TX	43.23	MS	0.37	GA	30.99	FL	0.32	3
4	IA	53.23	MT	0.51	PA	42.53	PA	0.37	SC	29.95	GA	0.30	4
5	MN	53.19	IA	0.50	LA	31.11	AK	0.33	VT	27.05	TN	0.28	5
6	DE	52.85	OR	0.48	MS	30.10	LA	0.30	ME	26.77	ME	0.27	6
7	OR	51.60	MN	0.45	ND	27.53	AL	0.27	TN	26.17	VT	0.27	7
8	ND	49.95	ND	0.43	AL	24.88	ND	0.24	AK	25.97	NC	0.21	8
9	MT	49.84	DE	0.42	TN	20.63	TN	0.22	WA	24.01	WA	0.20	9
10	IL	46.86	ME	0.40	ID	20.13	ID	0.21	NC	19.99	MT	0.18	10
11	VA	44.12	AZ	0.39	NC	19.50	NC	0.20	MT	17.91	MS	0.17	11
12	NJ	41.31	IL	0.38	NM	18.87	NM	0.20	TX	17.81	AK	0.16	12
13	AZ	40.47	ID	0.37	OH	18.67	OH	0.17	KS	17.24	TX	0.16	13
14	NV	40.07	VA	0.37	NJ	18.21	ME	0.15	VA	16.08	SD	0.14	14
15	NH	38.99	TN	0.37	OR	16.33	OR	0.15	NV	14.48	KS	0.14	15
16	ME	38.96	SD	0.36	NV	15.70	SC	0.15	MA	14.45	KY	0.14	16
17	NE	37.39	WV	0.35	ME	15.09	OK	0.13	SD	13.85	VA	0.13	17
18	SD	35.36	AR	0.35	WA	15.08	MO	0.13	MS	13.46	AR	0.13	18
19	ID	35.05	NC	0.35	OK	14.52	VT	0.13	LA	13.22	LA	0.13	19
20	TN	34.82	NE	0.34	MO	14.26	NJ	0.13	KY	13.12	NM	0.12	20
21	PA	33.92	NM	0.33	SC	13.64	NV	0.13	MN	12.87	NV	0.12	21
22	NC	33.39	NH	0.33	NH	13.48	WA	0.13	OK	12.02	OK	0.11	22
23	MI	32.89	NV	0.33	IA	13.02	IA	0.12	NM	11.78	MA	0.11	23
24	WA	32.51	PA	0.30	VT	12.91	KY	0.12	DC	11.61	MN	0.11	24
25	WV	32.21	NJ	0.29	KS	11.66	NH	0.11	AR	11.58	PA	0.10	25
26	KS	32.03	KY	0.29	NE	11.64	SD	0.11	NY	11.35	MI	0.09	26
27	OH	31.46	MS	0.29	MN	11.54	MT	0.11	PA	11.12	UT	0.09	27
28	NM	31.46	MI	0.29	CT	11.05	NE	0.10	MI	10.81	NY	0.09	28
29	AR	30.97	OH	0.28	MT	11.01	MN	0.10	CT	9.87	WI	0.08	29
30	AK	30.32	WA	0.27	SD	11.00	KS	0.10	NH	9.52	AZ	0.08	30
31	DC	29.64	KS	0.26	KY	10.96	AR	0.09	WI	9.44	NH	0.08	31
32	NY	29.54	FL	0.26	IL	9.90	FL	0.08	ND	9.27	ND	0.08	32
33	CT	29.39	MO	0.26	MD	9.69	IL	0.08	NE	8.44	ID	0.08	33
34	TX	29.32	TX	0.26	FL	9.55	MD	0.08	AZ	8.35	NE	0.08	34
35	FL	29.28	WI	0.25	WI	8.38	CT	0.07	UT	8.17	DC	0.07	35
36	WI	28.59	UT	0.23	RI	7.66	WI	0.07	DE	8.15	RI	0.07	36
37	MO	28.24	NY	0.23	AR	7.62	RI	0.07	IL	8.01	CT	0.07	37
38	KY	27.26	HI	0.22	WY	7.44	WY	0.06	RI	7.94	DE	0.07	38
39	CO	27.12	CO	0.21	CA	7.14	GA	0.06	NJ	7.89	IL	0.06	39
40	HI	26.21	RI	0.20	VA	6.86	UT	0.06	CO	7.84	IN	0.06	40
41	CA	24.10	CT	0.20	HI	6.86	VA	0.06	ID	7.52	CO	0.06	41
42	MS	23.21	IN	0.20	NY	6.81	HI	0.06	IN	6.67	WV	0.06	42
43	RI	23.14	DC	0.19	CO	6.68	WV	0.06	OH	6.62	OH	0.06	43
44	MD	22.57	CA	0.18	MA	6.47	CA	0.05	MD	6.62	NJ	0.06	44
45	MA	22.51	AK	0.18	GA	6.10	CO	0.05	IA	5.69	IA	0.05	45
46	UT	20.64	MD	0.18	WV	5.23	NY	0.05	WV	5.53	MD	0.05	46
47	IN	20.42	MA	0.17	UT	5.12	MA	0.05	CA	5.36	MO	0.04	47
48	LA	16.60	SC	0.16	AZ	4.98	AZ	0.05	MO	4.90	CA	0.04	48
49	SC	14.89	LA	0.16	MI	4.92	MI	0.04	OR	3.96	OR	0.04	49
50	AL	12.96	AL	0.14	IN	4.10	IN	0.04	WY	2.90	WY	0.02	50
51	GA	11.76	GA	0.12	DC	n.a.	DC	n.a.	HI	n.a.	HI	n.a.	51
	US	$31.3	US	0.27%	US	$15.88	US	0.14%	US	$13.34	US	0.12%	
					n.a.--data not available				n.a.--data not available				

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 111—STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT REVENUE)

	State-Local Severance Tax Revenue				State-Local User Charges Revenue				State-Local Interest Earnings on Investments				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	AK	$2,786	AK	16.91%	AK	$790	AK	4.79%	AK	$2,987	AK	18.13%	1
2	WY	760	WY	6.34	WY	492	MS	4.53	WY	480	WY	4.01	2
3	ND	291	NM	2.72	ND	471	WY	4.10	NM	353	NM	3.72	3
4	NM	258	ND	2.51	DE	439	ND	4.07	OR	266	UT	2.81	4
5	OK	213	OK	1.95	NV	437	AL	3.98	UT	248	OR	2.49	5
6	LA	178	MT	1.78	MN	398	GA	3.72	MT	212	MT	2.15	6
7	MT	176	LA	1.74	NE	382	NV	3.59	RI	211	SD	2.13	7
8	TX	139	TX	1.21	GA	379	DE	3.51	SD	208	RI	1.82	8
9	KY	57	KY	0.60	AL	365	NE	3.43	MN	181	MN	1.53	9
10	KS	48	MS	0.49	MS	365	MN	3.36	DE	180	DE	1.44	10
11	MS	40	KS	0.39	MI	359	IA	3.31	NV	163	ND	1.36	11
12	AL	30	AL	0.33	IA	354	SC	3.22	ND	158	AZ	1.36	12
13	UT	23	UT	0.26	WI	342	IN	3.19	CO	153	NV	1.34	13
14	MN	18	MN	0.15	CO	340	MI	3.13	HI	148	NE	1.32	14
15	FL	14	AR	0.13	FL	334	UT	3.10	NE	147	OK	1.27	15
16	SD	13	SD	0.13	IN	333	OR	3.09	KS	143	HI	1.24	16
17	AR	12	FL	0.13	WA	332	WI	3.02	AZ	140	CO	1.21	17
18	OR	11	OR	0.10	OR	331	LA	2.99	OK	139	LA	1.20	18
19	CO	9	CO	0.07	OK	326	OK	2.97	CA	133	VT	1.18	19
20	MI	8	MI	0.07	CA	325	FL	2.96	NY	129	KS	1.18	20
21	WA	7	WA	0.06	KS	309	NM	2.95	WA	124	ID	1.16	21
22	NE	3	NE	0.03	LA	306	TN	2.92	LA	122	WV	1.04	22
23	ID	1	ID	0.01	HI	296	ID	2.87	VT	117	WA	1.03	23
24	TN	1	TN	0.01	NY	295	WV	2.77	TX	114	CA	1.02	24
25	CA	1	OH	0.01	SC	293	WA	2.76	ID	109	AL	1.00	25
26	OH	1	CA	0.01	VA	293	CO	2.69	IL	109	NY	1.00	26
27	IN	*	IN	*	OH	280	AR	2.61	FL	108	TX	0.99	27
28	VA	*	NC	*	NM	279	NC	2.56	MD	103	SC	0.98	28
29	NC	*	VA	*	TN	277	SD	2.55	CT	96	FL	0.96	29
30	WI	*	WI	*	UT	273	AZ	2.54	WV	96	KY	0.94	30
31	NV	*	NV	*	MD	273	KS	2.54	AL	92	IL	0.88	31
32	NH	*	NH	*	ID	271	VT	2.54	MI	92	TN	0.80	32
33	MO	*	MO	*	TX	268	OH	2.50	VA	91	MI	0.80	33
34	AZ	0	AZ	0.00	AZ	263	CA	2.50	SC	89	MD	0.80	34
35	CT	0	CT	0.00	WV	255	HI	2.48	WI	88	WI	0.78	35
36	DC	0	DC	0.00	VT	251	MT	2.46	KY	88	AR	0.78	36
37	DE	0	DE	0.00	SD	249	VA	2.46	DC	86	VA	0.77	37
38	GA	0	GA	0.00	NC	247	TX	2.33	PA	85	ME	0.76	38
39	HI	0	HI	0.00	NJ	245	NY	2.28	NH	82	GA	0.75	39
40	IA	0	IA	0.00	RI	244	MO	2.20	MO	81	MO	0.74	40
41	IL	0	IL	0.00	MT	243	ME	2.16	NJ	80	PA	0.74	41
42	MA	0	MA	0.00	MO	239	KY	2.15	MA	79	NH	0.70	42
43	MD	0	MD	0.00	MA	234	MD	2.12	OH	76	OH	0.68	43
44	ME	0	ME	0.00	AR	232	RI	2.10	TN	76	CT	0.65	44
45	NJ	0	NJ	0.00	ME	211	MA	1.77	GA	76	IA	0.62	45
46	NY	0	NY	0.00	DC	207	NJ	1.74	ME	74	MS	0.61	46
47	PA	0	PA	0.00	NH	203	NH	1.72	AR	69	MA	0.60	47
48	RI	0	RI	0.00	IL	203	PA	1.71	IA	67	NJ	0.57	48
49	SC	0	SC	0.00	KY	201	IL	1.64	IN	55	DC	0.54	49
50	VT	0	VT	0.00	PA	196	DC	1.31	NC	52	NC	0.54	50
51	WV	0	WV	0.00	CT	190	CT	1.29	MS	49	IN	0.53	51
	US	$31	US	0.27%	US	$292	US	2.52%	US	$116	US	1.00%	

*--rounds to zero

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Department of the Census.

TABLE 112--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT REVENUE)

	State-Local Rents & Royalties Revenue				State-Local Cash & Security Holdings: Insurance Trust Funds				State-Local Cash & Security Holdings: Non-Insurance Trust Funds				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	AK	$2,385	AK	14.48%	AK	$3,290	NY	24.13%	AK	$27,919	AK	169.45%	1
2	NM	720	NM	7.60	NY	3,123	AK	19.97	WY	6,394	WY	53.33	2
3	WY	450	WY	3.75	CA	2,295	HI	18.82	NM	3,848	NM	40.62	3
4	MT	237	MT	2.41	HI	2,246	OH	18.01	OR	3,241	UT	35.92	4
5	LA	227	LA	2.22	OH	2,019	CA	17.62	UT	3,165	OR	30.32	5
6	DE	158	AL	1.32	WA	1,791	AZ	14.98	MT	2,345	MT	23.78	6
7	AL	121	DE	1.26	MI	1,682	WA	14.88	DE	2,230	SD	22.71	7
8	KY	88	KY	0.94	CT	1,672	MI	14.68	SD	2,216	ND	18.62	8
9	KS	88	KS	0.72	CO	1,646	WI	14.26	MN	2,180	MN	18.37	9
10	ND	82	ND	0.71	NV	1,622	OR	14.13	ND	2,155	DE	17.81	10
11	NJ	80	AZ	0.68	WI	1,614	NV	13.31	RI	2,036	OK	17.57	11
12	AZ	70	UT	0.63	AZ	1,549	CO	13.05	OK	1,926	RI	17.56	12
13	NH	70	NH	0.59	OR	1,510	NM	12.94	NV	1,832	LA	15.98	13
14	MN	62	NJ	0.57	MN	1,502	NC	12.82	CO	1,684	VT	15.82	14
15	UT	56	MN	0.52	DE	1,464	MN	12.66	TX	1,670	NV	15.04	15
16	NC	50	NC	0.52	NJ	1,456	SC	12.63	LA	1,633	AZ	14.66	16
17	RI	49	AR	0.46	WY	1,378	UT	11.85	NE	1,589	TX	14.53	17
18	TX	47	RI	0.42	MD	1,257	DE	11.70	VT	1,565	NE	14.25	18
19	CT	46	TX	0.41	IL	1,248	WY	11.50	AZ	1,516	WV	13.36	19
20	OH	45	OH	0.40	NC	1,238	CT	11.28	CA	1,509	CO	13.35	20
21	CO	44	WV	0.40	NM	1,226	AL	10.98	NY	1,501	ID	12.95	21
22	AR	41	CO	0.35	PA	1,172	MS	10.90	HI	1,433	FL	12.40	22
23	WV	37	OK	0.34	RI	1,155	MT	10.69	WA	1,430	HI	12.01	23
24	OK	37	MO	0.31	SC	1,148	NJ	10.38	FL	1,398	WA	11.87	24
25	MO	34	CT	0.31	MT	1,054	PA	10.24	MA	1,311	AL	11.79	25
26	IA	32	MS	0.30	UT	1,044	GA	10.18	KS	1,309	NY	11.60	26
27	NY	29	IA	0.30	GA	1,037	IL	10.08	NJ	1,295	CA	11.58	27
28	IN	28	IN	0.27	MO	1,018	TN	10.01	WV	1,232	ME	11.45	28
29	CA	27	MI	0.23	AL	1,007	RI	9.96	ID	1,222	KY	11.40	29
30	MI	27	NY	0.23	LA	1,006	LA	9.84	IL	1,145	AR	11.30	30
31	MD	25	CA	0.21	TX	974	WV	9.80	ME	1,118	KS	10.74	31
32	NV	24	NV	0.20	TN	950	MD	9.77	MI	1,116	MA	9.94	32
33	MS	24	MD	0.20	WV	904	MO	9.35	MD	1,090	MO	9.84	33
34	IL	23	SD	0.19	MS	879	KY	8.97	AL	1,081	SC	9.75	34
35	NE	20	SC	0.18	IA	872	AR	8.96	CT	1,076	MI	9.74	35
36	SD	19	NE	0.18	KS	856	TX	8.48	MO	1,072	TN	9.48	36
37	TN	17	IL	0.18	KY	841	IA	8.16	KY	1,068	IL	9.25	37
38	SC	17	TN	0.18	MA	830	SD	8.08	VA	1,067	NJ	9.23	38
39	ME	15	ME	0.15	VA	830	ID	7.35	AR	1,004	GA	9.13	39
40	OR	15	GA	0.14	AR	796	OK	7.20	WI	1,003	VA	8.94	40
41	GA	14	OR	0.14	DC	790	KS	7.03	GA	931	WI	8.87	41
42	MA	13	ID	0.12	OK	790	VA	6.95	NH	926	MD	8.47	42
43	VA	12	FL	0.11	SD	789	ND	6.67	TN	899	NH	7.85	43
44	FL	12	VA	0.10	ND	772	FL	6.52	SC	886	OH	7.74	44
45	ID	11	MA	0.10	FL	735	VT	6.37	OH	868	MS	7.72	45
46	HI	10	HI	0.09	ID	694	MA	6.29	PA	865	IA	7.62	46
47	DC	7	WI	0.05	NH	636	ME	6.23	IA	814	PA	7.56	47
48	WI	6	VT	0.05	VT	631	NH	5.39	DC	788	IN	7.44	48
49	WA	5	DC	0.05	ME	608	DC	5.02	IN	776	NC	7.29	49
50	VT	5	WA	0.04	NE	519	NE	4.65	NC	704	CT	7.26	50
51	PA	4	PA	0.03	IN	473	IN	4.53	MS	622	DC	5.00	51
	US	$48	US	0.41%	US	$1,447	US	12.50%	US	$1,387	US	11.98%	

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 113--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT EXPENDITURE)

	State-Local All General Expenditure				State-Local Intergovernmental Expenditure to Federal Gov't.				State-Local All Direct Expenditure				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	AK	$8,734	AK	53.0%	CA	$43.61	CA	0.33%	AK	$8,729	AK	53.0%	1
2	WY	3,904	WY	32.6	MA	18.31	MA	0.14	WY	3,904	WY	32.6	2
3	DC	3,891	NM	26.0	VT	12.10	VT	0.12	DC	3,891	NM	26.0	3
4	NY	3,049	DC	24.7	NY	11.77	NY	0.09	NY	3,037	DC	24.7	4
5	MN	2,611	MT	24.1	WI	9.56	WI	0.08	MN	2,611	MT	24.1	5
6	DE	2,472	NY	23.6	RI	8.27	RI	0.07	DE	2,472	NY	23.5	6
7	NM	2,465	UT	23.2	MI	6.53	ME	0.06	NM	2,465	UT	23.2	7
8	ND	2,465	VT	22.6	ME	5.65	MI	0.06	ND	2,465	VT	22.5	8
9	HI	2,432	OR	22.3	PA	5.23	PA	0.05	HI	2,429	OR	22.3	9
10	CA	2,401	MN	22.0	AK	4.76	IA	0.04	NV	2,394	MN	22.0	10
11	NV	2,397	LA	21.9	IA	4.64	WA	0.04	MI	2,388	LA	21.9	11
12	MI	2,394	ND	21.3	WA	4.41	AK	0.03	OR	2,383	ND	21.3	12
13	OR	2,383	WI	21.0	HI	3.37	HI	0.03	MT	2,376	MS	20.9	13
14	MT	2,377	MS	20.9	NJ	3.32	NJ	0.02	WI	2,363	WI	20.9	14
15	WI	2,373	MI	20.9	NV	2.59	NV	0.02	CA	2,357	MI	20.8	15
16	RI	2,363	SD	20.4	AR	1.74	AR	0.02	RI	2,355	SD	20.4	16
17	MD	2,298	RI	20.4	IL	1.31	IN	0.01	MD	2,298	HI	20.4	17
18	NJ	2,293	HI	20.4	IN	1.16	IL	0.01	NJ	2,290	RI	20.3	18
19	WA	2,278	AZ	20.1	NE	0.71	NE	0.01	WA	2,274	AZ	20.1	19
20	MA	2,251	IA	20.1	DE	0.68	DE	0.01	LA	2,239	IA	20.1	20
21	LA	2,239	ME	20.0	FL	0.47	ID	.00	MA	2,233	ME	19.9	21
22	VT	2,233	DE	19.8	ID	0.43	FL	.00	VT	2,221	DE	19.7	22
23	CO	2,205	WV	19.7	MT	0.41	MT	.00	CO	2,204	WV	19.7	23
24	CT	2,157	NV	19.7	AZ	0.39	AZ	.00	CT	2,156	NV	19.7	24
25	IA	2,148	AL	19.0	WY	0.27	UT	.00	IA	2,144	AL	19.0	25
26	AZ	2,080	WA	18.9	UT	0.26	WY	.00	AZ	2,080	WA	18.9	26
27	KS	2,080	NE	18.4	CT	0.18	CT	.00	KS	2,080	NE	18.4	27
28	NE	2,057	CA	18.4	CO	0.07	CO	.00	NE	2,056	KY	18.3	28
29	UT	2,048	KY	18.3	SD	0.05	SD	.00	UT	2,048	ID	18.1	29
30	IL	2,031	ID	18.1	KS	0.03	GA	.00	IL	2,030	CA	18.1	30
31	SD	1,995	GA	17.9	GA	0.03	KS	.00	SD	1,995	GA	17.9	31
32	OH	1,971	MD	17.9	MD	0.02	MD	.00	OH	1,971	MD	17.9	32
33	ME	1,952	OK	17.6	LA	0.01	LA	.00	ME	1,946	OK	17.6	33
34	OK	1,931	OH	17.6	ND	0.01	MS	.00	OK	1,931	OH	17.6	34
35	TX	1,861	CO	17.5	MS	0.01	ND	.00	TX	1,861	CO	17.5	35
36	PA	1,841	SC	17.3	AL	0.00	AL	0.00	PA	1,836	SC	17.3	36
37	GA	1,826	KS	17.1	DC	0.00	DC	0.00	GA	1,826	KS	17.1	37
38	WV	1,815	MA	17.1	KY	0.00	KY	0.00	WV	1,815	MA	16.9	38
39	VA	1,806	TN	16.8	MN	0.00	MN	0.00	VA	1,806	TN	16.8	39
40	FL	1,803	AR	16.6	MO	0.00	MO	0.00	FL	1,803	AR	16.6	40
41	AL	1,739	NC	16.6	NC	0.00	NC	0.00	AL	1,739	NC	16.6	41
42	NH	1,729	IN	16.5	NH	0.00	NH	0.00	NH	1,729	IN	16.5	42
43	IN	1,720	IL	16.4	NM	0.00	NM	0.00	IN	1,719	IL	16.4	43
44	KY	1,717	NJ	16.3	OH	0.00	OH	0.00	KY	1,717	NJ	16.3	44
45	ID	1,710	TX	16.2	OK	0.00	OK	0.00	ID	1,709	TX	16.2	45
46	MS	1,687	PA	16.1	OR	0.00	OR	0.00	MS	1,687	PA	16.0	46
47	MO	1,622	FL	16.0	SC	0.00	SC	0.00	MO	1,622	FL	16.0	47
48	NC	1,602	VA	15.1	TN	0.00	TN	0.00	NC	1,602	VA	15.1	48
49	TN	1,591	MO	14.9	TX	0.00	TX	0.00	TN	1,591	MO	14.9	49
50	SC	1,569	NH	14.7	VA	0.00	VA	0.00	SC	1,569	NH	14.7	50
51	AR	1,479	CT	14.6	WV	0.00	WV	0.00	AR	1,478	CT	14.6	51
	US	$2,138	US	18.5%	US	$7.29	US	0.06%	US	$2,131	US	18.4%	

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 114--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT EXPENDITURE)

	State-Local Direct Education Expenditure				State-Local Direct Elementary & Secondary Education Expenditure				State-Local Direct Higher Education Expenditure				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	AK	$2,309	AK	14.0%	AK	$1,673	AK	10.2%	AK	$569	AK	3.5%	1
2	WY	1,526	WY	12.7	WY	1,104	WY	9.2	WY	390	UT	3.3	2
3	DE	952	NM	9.9	NY	670	MT	6.8	DE	335	WY	3.3	3
4	NM	939	UT	9.8	MT	667	NM	6.6	ND	330	NM	3.0	4
5	ND	929	MT	9.3	NM	627	UT	6.1	WI	299	ND	2.9	5
6	MT	916	VT	8.5	OR	625	OR	5.8	UT	292	VT	2.8	6
7	WI	903	OR	8.4	DC	619	WV	5.4	IA	290	AZ	2.7	7
8	OR	902	ND	8.0	MN	608	NY	5.2	NM	288	IA	2.7	8
9	MN	893	WI	8.0	NJ	608	MI	5.2	AZ	282	DE	2.7	9
10	NY	885	IA	7.9	MI	592	VT	5.1	VT	276	WI	2.6	10
11	UT	865	AZ	7.8	WI	573	MN	5.1	HI	271	MS	2.5	11
12	MI	857	DE	7.6	CO	566	SD	5.1	KS	264	AL	2.4	12
13	IA	844	WV	7.6	ND	559	WI	5.1	OR	256	OR	2.4	13
14	VT	843	MN	7.5	NE	552	NE	5.0	CO	255	NC	2.4	14
15	CO	841	MI	7.5	WA	550	IA	4.9	WA	252	HI	2.3	15
16	WA	836	MS	7.4	DE	549	ND	4.8	MN	245	ID	2.2	16
17	KS	815	NE	7.3	TX	549	TX	4.8	CA	245	KS	2.2	17
18	NE	814	SD	7.2	UT	541	ME	4.8	MI	240	SC	2.2	18
19	MD	811	AL	7.1	KS	534	AZ	4.8	NE	238	NE	2.1	19
20	AZ	803	NC	7.1	MD	534	OK	4.7	TX	235	LA	2.1	20
21	TX	797	SC	7.1	IA	522	OH	4.6	NC	229	MI	2.1	21
22	NJ	777	LA	7.0	OK	517	WA	4.6	AL	223	WA	2.1	22
23	OK	767	OK	7.0	CT	517	SC	4.5	OK	220	MN	2.1	23
24	CA	759	WA	6.9	OH	513	AR	4.5	MD	217	MT	2.1	24
25	RI	749	TX	6.9	VT	508	MS	4.5	LA	214	TX	2.0	25
26	DC	743	ME	6.9	MA	497	CO	4.5	ID	211	CO	2.0	26
27	VA	733	NY	6.8	SD	495	LA	4.5	IN	210	IN	2.0	27
28	LA	715	IN	6.8	WV	494	IN	4.4	VA	208	OK	2.0	28
29	OH	714	ID	6.7	AZ	493	DE	4.4	MT	203	KY	2.0	29
30	IN	706	KS	6.7	VA	493	KS	4.4	MS	199	SD	1.9	30
31	SD	703	CO	6.7	CA	492	NC	4.4	SC	196	CA	1.9	31
32	WV	698	AR	6.7	RI	488	NJ	4.3	KY	187	WV	1.8	32
33	CT	685	KY	6.5	PA	475	ID	4.3	RI	186	VA	1.7	33
34	IL	682	RI	6.5	IL	473	RI	4.2	SD	185	ME	1.7	34
35	NC	682	OH	6.4	ME	466	MD	4.1	OH	185	MD	1.7	35
36	HI	681	MD	6.3	IN	461	PA	4.1	IL	178	GA	1.7	36
37	ME	670	VA	6.1	LA	456	VA	4.1	GA	172	AR	1.7	37
38	AL	651	GA	6.0	FL	444	GA	4.1	ME	168	TN	1.7	38
39	MA	646	CA	5.8	NV	440	AL	4.0	NY	166	OH	1.6	39
40	SC	641	HI	5.7	MO	435	MO	4.0	WV	166	RI	1.6	40
41	NM	169	KS	1.59	MT	131	PA	1.12	MI	142	NC	1.26	41
42	WV	167	AZ	1.58	ND	128	ND	1.11	MO	141	NY	1.24	42
43	AZ	163	MO	1.57	PA	128	VT	1.08	IN	140	MI	1.24	43
44	WY	162	VA	1.47	UT	123	IL	1.06	GA	140	SC	1.19	44
45	NC	161	SC	1.46	AZ	121	MD	1.03	FL	129	FL	1.15	45
46	LL	148	DE	1.44	DE	118	SD	1.02	RI	126	RI	1.09	46
47	ID	135	ID	1.43	VT	107	CT	1.01	NC	121	CT	1.07	47
48	SC	133	WY	1.35	KY	106	ME	0.99	MA	119	NJ	1.02	48
49	TX	132	TX	1.15	SD	100	NJ	0.95	DC	116	MA	0.90	49
50	NV	132	FL	1.13	NH	100	DE	0.95	CA	111	CA	0.85	50
51	FL	127	NV	1.08	ME	97	NH	0.84	SC	108	DC	0.74	51
	US	$274	US	2.37%	US	$197	US	1.70%	US	$167	US	1.45%	

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 115--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT EXPENDITURE)

	State-Local Direct Public Welfare Expenditure				State-Local Direct Health & Hospitals Expenditure				State-Local Direct Highway Expenditure				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	DC	$690	DC	4.38%	WY	$374	MS	3.50%	AK	$925	AK	5.61%	1
2	NY	539	NY	4.17	DC	373	GA	3.34	WY	578	WY	4.82	2
3	AK	455	MI	3.94	GA	340	WY	3.12	ND	350	SD	3.37	3
4	MI	452	RI	3.61	NY	301	AL	2.85	SD	329	MT	3.27	4
5	RI	418	ME	3.56	AK	284	LA	2.57	MT	323	NM	3.20	5
6	MN	395	MN	3.33	MS	282	SC	2.54	NM	303	ND	3.03	6
7	MA	383	WI	3.15	NV	266	DC	2.37	IA	286	VT	2.73	7
8	CA	360	MA	2.90	LA	263	NY	2.33	NE	271	IA	2.68	8
9	WI	356	VT	2.88	AL	261	NM	2.24	VT	270	UT	2.52	9
10	ME	347	AK	2.76	MI	244	TN	2.24	MN	262	MS	2.47	10
11	CT	309	CA	2.76	SC	231	NV	2.19	LA	246	NE	2.43	11
12	OH	304	OH	2.71	IA	218	MI	2.13	NV	241	LA	2.41	12
13	PA	302	PA	2.64	FL	215	IA	2.04	KS	236	ID	2.29	13
14	IL	296	IA	2.41	MN	215	FL	1.91	UT	222	KY	2.22	14
15	VT	285	IL	2.39	TN	213	NE	1.89	DE	221	MN	2.21	15
16	HI	281	KY	2.38	NM	213	OK	1.87	NH	216	WV	2.17	16
17	NJ	279	MS	2.37	NE	210	ID	1.86	WI	216	NV	1.98	17
18	IA	258	HI	2.35	CA	209	MN	1.81	ID	216	ME	1.97	18
19	MD	247	MT	2.28	MA	208	IN	1.77	CO	211	KS	1.94	19
20	WA	235	LA	2.28	OK	205	AR	1.77	KY	208	WI	1.91	20
21	LA	233	AR	2.15	WI	191	WV	1.75	WA	206	AZ	1.87	21
22	MT	225	CT	2.08	IN	185	AK	1.72	WV	200	AL	1.87	22
23	KY	223	NJ	1.99	CO	184	NC	1.72	MS	199	NH	1.83	23
24	ND	216	TN	1.96	TX	182	WI	1.68	MD	199	DE	1.76	24
25	OK	214	OK	1.95	MO	181	MO	1.66	AZ	194	WA	1.71	25
26	CO	202	WA	1.95	WA	178	CA	1.60	ME	192	OR	1.69	26
27	NH	199	UT	1.94	HI	176	TX	1.58	OR	180	TN	1.68	27
28	NE	194	SD	1.93	OH	175	MA	1.58	IL	179	CO	1.67	28
29	KS	194	MD	1.92	ID	175	OH	1.56	OK	174	AR	1.64	29
30	AR	191	ND	1.87	KS	172	WA	1.48	AL	172	OK	1.58	30
31	MS	191	WV	1.82	RI	168	HI	1.48	OH	169	MD	1.54	31
32	SD	188	NM	1.79	NC	166	CO	1.46	HI	169	OH	1.51	32
33	TN	186	IN	1.77	WV	162	RI	1.45	VA	165	IL	1.45	33
34	IN	185	GA	1.74	VA	160	OR	1.43	NY	161	HI	1.42	34
35	OR	182	NE	1.74	AR	157	KS	1.41	TN	159	VA	1.38	35
36	DE	180	OR	1.70	OR	153	UT	1.40	CT	158	GA	1.37	36
37	GA	178	NH	1.69	CT	149	VA	1.34	TX	157	TX	1.36	37
38	VA	175	NC	1.66	NJ	134	MT	1.33	AR	146	IN	1.34	38
39	MO	171	AL	1.62	MD	133	AZ	1.17	PA	146	MO	1.29	39
40	UT	171	CO	1.60	IL	131	KY	1.13	NJ	143	PA	1.27	40
41	NM	169	KS	1.59	MT	131	PA	1.12	MI	142	NC	1.26	41
42	WV	167	AZ	1.58	ND	128	ND	1.11	MO	141	NY	1.24	42
43	AZ	163	MO	1.57	PA	128	VT	1.08	IN	140	MI	1.24	43
44	WY	162	VA	1.47	UT	123	IL	1.06	GA	140	SC	1.19	44
45	NC	161	SC	1.46	AZ	121	MD	1.03	FL	129	FL	1.15	45
46	LL	148	DE	1.44	DE	118	SD	1.02	RI	126	RI	1.09	46
47	ID	135	ID	1.43	VT	107	CT	1.01	NC	121	CT	1.07	47
48	SC	133	WY	1.35	KY	106	ME	0.99	MA	119	NJ	1.02	48
49	TX	132	TX	1.15	SD	100	NJ	0.95	DC	116	MA	0.90	49
50	NV	132	FL	1.13	NH	100	DE	0.95	CA	111	CA	0.85	50
51	FL	127	NV	1.08	ME	97	NH	0.84	SC	108	DC	0.74	51
	US	$274	US	2.37%	US	$197	US	1.70%	US	$167	US	1.45%	

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 116--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT EXPENDITURE)

	State-Local Direct Police & Fire Expenditure				State-Local Direct Corrections Expenditure				State-Local Direct Protective Inspection & Regulation Expenditure				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	DC	$360.83	DC	2.29%	DC	$241.22	DC	1.53%	AK	$51.15	AK	0.31%	1
2	AK	351.32	AK	2.13	AK	147.26	NM	0.92	DC	36.43	NV	0.30	2
3	NV	187.57	NV	1.54	NV	95.85	AK	0.89	NV	36.12	DC	0.23	3
4	NY	170.53	WY	1.40	NM	86.74	NV	0.79	CA	23.46	OR	0.21	4
5	WY	167.93	AZ	1.34	WA	79.58	WA	0.66	WA	23.32	WA	0.19	5
6	CA	139.05	NY	1.32	NY	76.84	AZ	0.61	OR	22.00	CA	0.18	6
7	RI	144.72	OR	1.26	MD	65.97	NY	0.59	CT	19.03	NM	0.17	7
8	MA	141.65	RI	1.25	AZ	62.88	MD	0.51	FL	18.29	FL	0.16	8
9	AZ	138.96	CA	1.22	CA	62.51	VA	0.49	NJ	18.15	UT	0.16	9
10	OR	135.13	FL	1.19	DE	60.15	DE	0.48	WY	18.08	AZ	0.16	10
11	IL	134.84	NM	1.17	VA	58.53	CA	0.48	ND	17.12	WY	0.15	11
12	FL	133.72	WI	1.10	WY	53.65	LA	0.46	VA	16.75	ND	0.15	12
13	NJ	132.13	IL	1.09	NJ	53.22	GA	0.45	NY	16.43	MS	0.14	13
14	CT	130.18	MI	1.08	FL	50.63	FL	0.45	AZ	16.10	VA	0.14	14
15	MD	127.46	MA	1.07	LA	46.60	WY	0.45	RI	15.92	RI	0.14	15
16	WI	125.01	UT	1.07	GA	45.90	UT	0.44	NM	15.87	OK	0.14	16
17	MI	123.86	LA	1.06	MI	43.79	NC	0.42	HI	15.71	ID	0.13	17
18	CO	121.36	HI	1.01	OR	43.42	SC	0.41	OK	15.03	KY	0.13	18
19	HI	120.27	WA	1.00	MA	42.32	OR	0.41	UT	14.06	HI	0.13	19
20	WA	119.83	MD	0.99	IL	42.26	MI	0.38	MI	13.39	VT	0.13	20
21	NM	110.47	OH	0.98	NC	40.15	NJ	0.38	NE	13.35	NJ	0.13	21
22	OH	109.48	CO	0.96	UT	38.90	OK	0.35	DE	13.04	CT	0.13	22
23	LA	108.38	NJ	0.94	CO	38.88	IL	0.34	VT	12.98	NY	0.13	23
24	NH	101.09	MO	0.90	OK	38.86	AL	0.34	CO	12.74	WV	0.12	24
25	DE	99.21	CT	0.88	MN	37.44	KY	0.33	ID	12.69	NE	0.12	25
26	VA	98.48	ID	0.87	WI	37.05	WI	0.33	KY	12.45	MT	0.12	26
27	MO	97.74	NH	0.86	SC	36.92	TN	0.33	WI	11.85	SD	0.12	27
28	MN	95.24	GA	0.84	TX	36.72	MA	0.32	MT	11.79	ME	0.12	28
29	TX	95.08	ME	0.84	PA	35.40	TX	0.32	SD	11.65	MI	0.12	29
30	UT	94.55	TX	0.83	OH	34.66	MN	0.32	MS	11.60	SC	0.11	30
31	OK	86.10	VA	0.83	CT	34.60	PA	0.31	MA	11.60	AR	0.11	31
32	GA	85.88	AL	0.81	HI	33.88	OH	0.31	ME	11.51	WI	0.10	32
33	KS	85.86	MN	0.80	RI	33.82	CO	0.31	MD	11.41	DE	0.10	33
34	NE	83.85	NC	0.80	NE	33.81	IN	0.31	WV	11.41	CO	0.10	34
35	PA	83.65	MT	0.80	IN	32.09	NE	0.30	MN	10.63	IA	0.09	35
36	IA	82.33	DE	0.79	KY	31.24	VT	0.30	NH	10.33	NC	0.09	36
37	ID	81.88	TN	0.79	AL	31.15	MT	0.30	SC	10.17	MN	0.09	37
38	ME	81.87	KY	0.79	TN	31.05	RI	0.29	TX	10.06	OH	0.09	38
39	MT	78.57	OK	0.79	NH	30.20	HI	0.28	IA	10.00	MD	0.09	39
40	NC	77.01	MS	0.78	IA	30.06	MS	0.28	OH	9.98	MA	0.09	40
41	VT	75.51	IA	0.77	VT	29.86	IA	0.28	AR	9.58	TX	0.09	41
42	TN	74.65	VT	0.76	MT	29.37	ME	0.28	PA	9.17	NH	0.09	42
43	AL	73.84	NE	0.75	KS	28.60	AR	0.27	NC	9.02	AL	0.09	43
44	KY	73.76	PA	0.73	MO	28.36	MO	0.26	KS	8.27	TN	0.08	44
45	IN	69.38	SC	0.71	ME	27.23	NH	0.26	MO	8.05	PA	0.08	45
46	SD	69.08	SD	0.71	ND	25.25	KS	0.23	GA	7.97	GA	0.08	46
47	ND	68.62	KS	0.70	AR	24.08	CT	0.23	TN	7.94	MO	0.07	47
48	SC	64.77	IN	0.66	MS	22.81	SD	0.23	IL	7.83	LA	0.07	48
49	MS	63.18	AR	0.64	SD	22.01	ND	0.22	AL	7.80	KS	0.07	49
50	AR	56.76	ND	0.59	ID	20.52	ID	0.22	LA	7.18	IL	0.06	50
51	WV	54.50	WV	0.59	WV	15.38	WV	0.17	IN	4.73	IN	0.05	51
	US	$116.29	US	1.00%	US	$46.95	US	0.41%	US	$13.69	US	0.12%	

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 117--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT EXPENDITURE)

	State-Local Direct Parks & Recreation Expenditure				State-Local Direct Sanitation & Sewerage Expenditure				State-Local Interest Pay-Payments on General Debt				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	AK	$158.77	AK	0.96%	AK	$252.65	AK	1.53%	AK	$1,428.67	AK	8.67%	1
2	WY	84.07	WY	0.70	DC	182.31	DC	1.16	WY	302.12	WY	2.52	2
3	NV	70.20	NV	0.58	MD	146.68	MD	1.14	DE	261.23	OR	2.12	3
4	DC	65.02	HI	0.54	WI	123.13	WI	1.09	DC	250.23	DE	2.09	4
5	HI	63.98	NM	0.49	NY	109.19	NY	0.84	RI	231.30	RI	2.00	5
6	CO	54.63	UT	0.48	WY	98.14	WY	0.82	OR	226.30	NM	1.95	6
7	MN	54.47	MN	0.46	DE	95.40	DE	0.76	NY	209.08	LA	1.72	7
8	CA	52.80	CO	0.43	NJ	91.45	NM	0.74	HI	188.93	NY	1.62	8
9	IL	46.84	DC	0.41	WA	87.03	ME	0.72	NM	184.71	DC	1.59	9
10	NM	46.58	CA	0.41	RI	81.04	WA	0.72	LA	175.78	HI	1.58	10
11	MD	45.69	FL	0.39	IA	76.12	IA	0.71	NJ	174.36	KY	1.51	11
12	WA	45.26	IL	0.38	NV	75.13	RI	0.70	MN	173.74	AZ	1.47	12
13	FL	44.08	WA	0.38	CO	73.54	AZ	0.70	NV	170.96	MN	1.46	13
14	NY	43.65	OR	0.37	AZ	72.05	LA	0.67	CT	162.42	MT	1.46	14
15	UT	42.36	SD	0.36	OH	71.48	MT	0.66	KS	153.50	NV	1.40	15
16	NJ	41.75	MD	0.36	MI	70.71	NJ	0.65	AZ	151.65	VT	1.40	16
17	OR	39.67	AZ	0.35	ME	70.68	OH	0.64	MD	148.58	UT	1.38	17
18	DE	38.90	WI	0.34	NM	70.11	OR	0.63	NH	145.13	WV	1.33	18
19	WI	38.57	NY	0.34	CT	69.06	MI	0.62	MT	144.13	SD	1.28	19
20	AZ	36.31	DE	0.31	HI	68.81	NV	0.62	MA	142.04	KS	1.26	20
21	SD	35.14	LA	0.31	LA	68.32	IN	0.59	KY	141.36	NJ	1.24	21
22	TX	32.77	NJ	0.30	OR	67.60	CO	0.58	VT	138.02	NH	1.23	22
23	OK	32.21	OK	0.29	VA	65.91	TN	0.58	CO	131.96	AL	1.18	23
24	LA	31.22	GA	0.29	MT	65.17	FL	0.58	PA	128.95	ME	1.17	24
25	MA	31.08	TX	0.29	FL	65.16	HI	0.58	SD	125.06	MD	1.16	25
26	MI	30.04	IA	0.28	IL	64.47	SC	0.57	WV	122.48	PA	1.13	26
27	IA	29.46	AL	0.27	CA	64.30	VT	0.56	UT	121.54	CT	1.10	27
28	GA	29.40	MI	0.26	TX	64.27	TX	0.56	ND	115.48	MA	1.08	28
29	NE	29.05	NE	0.26	IN	61.42	VA	0.55	ME	114.12	CO	1.05	29
30	ND	26.29	TN	0.25	OK	60.51	OK	0.55	IL	112.96	ND	1.00	30
31	CT	25.95	MA	0.24	MN	60.38	ID	0.53	AL	108.35	TN	0.96	31
32	VA	25.25	KY	0.23	NH	57.94	IL	0.52	TX	104.82	IL	0.91	32
33	AL	24.89	ND	0.23	MA	57.18	SD	0.51	WA	104.06	TX	0.91	33
34	RI	24.77	WV	0.22	VT	55.56	MN	0.51	WI	103.05	WI	0.91	34
35	KS	23.72	NC	0.22	TN	55.09	CA	0.49	OK	97.21	OK	0.89	35
36	OH	23.43	RI	0.21	KS	54.91	NH	0.49	OH	96.79	WA	0.86	36
37	TN	23.29	MO	0.21	SC	52.10	KY	0.49	HI	94.50	OH	0.86	37
38	MO	23.18	VA	0.21	SD	50.19	UT	0.48	FL	93.22	AR	0.84	38
39	KY	21.37	OH	0.21	ID	49.58	GA	0.48	TN	91.47	FL	0.83	39
40	NC	20.86	VT	0.20	PA	48.92	CT	0.47	CA	85.66	MI	0.82	40
41	WV	20.63	KS	0.19	GA	48.61	KS	0.45	VA	81.50	MS	0.77	41
42	VT	19.84	ID	0.19	MO	47.64	MO	0.44	NE	76.26	SC	0.75	42
43	PA	18.89	SC	0.19	KY	45.65	MA	0.43	AR	74.93	NC	0.71	43
44	IN	18.60	ME	0.18	NE	43.42	AL	0.43	MO	74.02	ID	0.69	44
45	ID	18.31	IN	0.18	ND	43.13	PA	0.43	GA	68.94	NE	0.68	45
46	ME	17.97	MT	0.18	UT	42.54	WV	0.40	NC	68.72	VA	0.68	46
47	MT	17.45	CT	0.18	AL	39.50	NC	0.39	SC	68.20	MO	0.68	47
48	SC	17.17	PA	0.17	NC	37.73	NE	0.39	IN	67.85	GA	0.68	48
49	NH	16.65	MS	0.16	WV	36.43	ND	0.37	ID	65.25	CA	0.66	49
50	AR	13.36	AR	0.15	AR	29.34	MS	0.35	MS	61.72	IN	0.65	50
51	MS	12.96	NH	0.14	MS	27.93	AR	0.33	IA	59.02	IA	0.55	51
	US	$35.33	US	0.31%	US	$68.70	US	0.59%	US	$121.51	US	1.05%	

Source: Computed on ACIR Government Finance Spreadsheet Diskettes for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

TABLE 118--STATE RANKINGS FOR SELECTED REVENUE ITEMS, PER CAPITA AND AS A PERCENTAGE OF STATE PERSONAL INCOME, FISCAL YEAR 1984 (STATE AND LOCAL GOVERNMENT EXPENDITURE)

	State-Local Long-Term Debt Outstanding at End of Fiscal Year: Guaranteed				State-Local Long-Term Debt Outstanding at End of Fiscal Year: Non-Guaranteed				State-Local Short-Term Debt Outstanding at End of Fiscal Year				
Rank	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	State	Per Capita	State	As a % of Personal Income	Rank
1	AK	$7,201	AK	43.71%	AK	$11,697	AK	71.00%	AK	$476.59	AK	2.89%	1
2	DC	2,635	OR	23.71	UT	3,538	UT	40.15	NY	241.33	UT	2.35	2
3	OR	2,535	DC	16.73	WY	3,052	NE	25.57	NJ	228.99	RI	1.89	3
4	HI	1,903	HI	15.95	WA	2,970	WY	25.46	RI	219.33	NY	1.86	4
5	MD	1,378	DE	10.93	NE	2,851	WA	24.67	CT	217.19	NJ	1.63	5
6	DE	1,368	MD	10.72	DE	2,689	KY	24.59	UT	207.25	CT	1.47	6
7	CT	1,135	LA	10.52	AZ	2,543	AZ	24.59	MA	174.50	OK	1.40	7
8	LA	1,075	MN	8.91	KY	2,306	NM	24.12	MN	154.72	MA	1.32	8
9	WA	1,062	WA	8.82	DC	2,291	DE	21.48	OK	153.12	MN	1.30	9
10	NV	1,058	NV	8.69	NM	2,285	LA	19.44	OH	136.38	TN	1.26	10
11	MN	1,057	WI	8.45	RI	2,139	RI	18.45	OR	130.32	OR	1.22	11
12	NY	1,039	NY	8.03	LA	1,986	SD	18.42	TN	119.08	OH	1.22	12
13	WI	956	VT	7.73	NY	1,935	MT	17.13	IL	109.54	AZ	1.00	13
14	MA	945	CT	7.66	SD	1,798	WV	16.80	AZ	103.67	IL	0.88	14
15	NJ	849	TX	7.38	MN	1,722	OK	15.23	NC	77.04	NC	0.80	15
16	TX	848	MA	7.16	KS	1,695	NY	14.96	DC	76.88	SC	0.69	16
17	WY	834	WY	6.96	MT	1,689	DC	14.55	NH	76.69	GA	0.67	17
18	NH	766	MS	6.81	OK	1,670	MN	14.52	MD	75.92	WI	0.65	18
19	VT	765	TN	6.77	CO	1,662	KS	13.91	WI	73.88	NH	0.65	19
20	PA	733	UT	6.69	WV	1,549	FL	13.51	WA	68.91	MT	0.63	20
21	IL	692	AZ	6.63	NJ	1,540	VT	13.49	GA	68.25	IN	0.61	21
22	MI	687	ME	6.60	FL	1,524	CO	13.18	DE	65.59	MD	0.59	22
23	AZ	686	NH	6.50	NV	1,479	AL	13.08	IN	63.53	WA	0.57	23
24	RI	681	PA	6.41	NH	1,429	SC	12.84	SC	62.94	VT	0.54	24
25	CO	671	NJ	6.05	TX	1,390	NV	12.14	MT	62.53	DE	0.52	25
26	ME	644	MI	5.99	VT	1,334	NH	12.12	HI	61.73	HI	0.52	26
27	TN	642	AL	5.99	ND	1,326	TX	12.10	PA	56.49	PA	0.49	27
28	UT	589	RI	5.87	MA	1,301	GA	11.83	VT	53.68	DC	0.49	28
29	VA	553	WV	5.85	PA	1,240	AR	11.69	FL	44.95	SD	0.41	29
30	MS	550	SC	5.83	MD	1,207	ND	11.46	KS	42.25	FL	0.40	30
31	AL	549	IL	5.59	GA	1,206	NJ	10.97	SD	40.45	MO	0.35	31
32	KS	543	CO	5.32	AL	1,199	PA	10.84	MO	38.17	KS	0.35	32
33	WV	539	VA	4.63	SC	1,167	ME	10.12	MI	38.16	MI	0.33	33
34	SC	529	OH	4.52	CT	1,163	MA	9.86	VA	36.15	IA	0.32	34
35	OH	507	NE	4.52	CA	1,051	MD	9.39	NE	35.11	NE	0.31	35
36	NE	504	NC	4.49	AR	1,039	ID	8.91	IA	34.43	VA	0.30	36
37	CA	456	KS	4.46	ME	988	IN	8.65	CA	27.51	MS	0.22	37
38	NC	433	MT	4.14	MO	930	MO	8.54	TX	21.61	AR	0.22	38
39	MT	408	NM	3.71	IL	917	TN	8.28	ME	20.37	CA	0.21	39
40	FL	365	GA	3.51	IN	903	CA	8.07	ND	20.21	ME	0.21	40
41	GA	357	CA	3.50	MI	890	OR	7.96	AR	19.53	AL	0.21	41
42	NM	351	FL	3.23	OR	851	CT	7.85	AL	19.08	TX	0.19	42
43	OK	345	OK	3.14	ID	841	NC	7.82	MS	18.03	WV	0.18	43
44	ND	340	IA	2.97	HI	791	MS	7.79	WV	16.65	ND	0.17	44
45	IA	317	KY	2.93	TN	785	MI	7.77	ID	16.02	ID	0.17	45
46	MO	289	ND	2.93	VA	770	IL	7.41	LA	16.02	LA	0.16	46
47	KY	275	MO	2.66	OH	766	OH	6.84	NM	13.55	NM	0.14	47
48	ID	231	AR	2.54	NC	755	IA	6.80	KY	8.54	KY	0.09	48
49	AR	226	ID	2.44	IA	726	HI	6.63	NV	7.98	NV	0.07	49
50	IN	206	IN	1.97	MS	628	VA	6.46	CO	5.48	CO	0.04	50
51	SD	158	SD	1.61	WI	540	WI	4.77	WY	2.62	WY	0.02	51
	US	$707	US	6.10%	US	$1,347	US	11.64%	US	$84.52	US	0.73%	

Source: Computed on ACIR Government Finance Spreadsheet Diskette for FY 84. These diskettes contain data supplied via magnetic tape by U.S. Bureau of the Census.

Section III:

State Profiles

SOURCES OF DATA AND DEFINITIONS FOR STATE PROFILES

[Special Note: The 1984 Governmental Finances data tape provided by the U.S. Bureau of the Census was used to produce portions of the state profiles. Published sources are given below.]

PER CAPITA INCOME: Per capita income for calendar year 1984. It consists of "the income received by persons from all sources, that is, from participation in production, from transfer payments from government and business...Personal income is the sum of wage and salary disbursements, other labor income, proprietors' income...rental income...personal dividend income, personal interest income and transfer payments, less personal contributions for social insurance." Source: U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, Vol. 65, No. 8, p. 18, August 1985. For a complete definition of personal income, see p. 17. (The figures published in Significant Features may vary by a few dollars from the published figures because the aggregate personal income figures in the aforementioned publication were divided by the population figures cited below.) ACIR staff computations.

POPULATION: (provisional resident population as of July 1, 1984) Source: U.S. Department of Commerce, U.S. Bureau of the Census, Current Population Reports, Series P-25, January 1985.

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED YEARS 1942-1984:

GENERAL REVENUE: Includes all revenue of a government except utility revenue, liquor stores revenue and insurance-trust revenue (insurrance-trusts include public employee retirement funds, unemployment and workers' compensation and the like). All tax revenue and all intergovernmental revenue, even if designated for employee-retirement or local utility purposes, is classified as general revenue.

DIRECT GENERAL EXPENDITURE: Includes all payments to employees, suppliers, contractors, beneficiaries and other final recipients of governmental payments except payments by utilities, liquor stores and insurance trust funds; i.e. all expenditure other than Intergovernmental Expenditure.

Revenues and expenditures expressed as a percentage of personal income were computed by dividing revenues and expenditures by the resident population figures for the prior calendar year (except 1942 and 1957, which were divided by personal income for the same year), this to account for the fact that most states conclude their fiscal

years on June 30 and because Census has traditionally computed it in this manner.

Sources: For 1984: U.S. Bureau of the Census, Governmental Finances in 1983-84, Series GF 84, No. 5, Tables 5 and 13, U.S. Government Printing Office, Washington, D.C., 1985. Personal income figures for calendar year 1983 from Department of Commerce, Bureau of Economic Analysis, Survey of Current Business, Vol. 65, No. 8, p. 18, August 1985. Figures for 1942-1982 from ACIR, Significant Features of Fiscal Federalism, 1981-82 Edition, pp. 139-190 based upon Governmental Finances in [year]; Census, 1977 Census of Governments, Historical Statistics on Governmental Finances and Employment, Table 18 and 21; 1962 Census...Historical Statistics..., Tables 18 and 20. ACIR staff computations.

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, 1983-84:

(See definition of GENERAL REVENUE under TRENDS) Per capita general revenue figures were computed by dividing general revenue for fiscal year 1984 by the resident population figures for the calendar year (1984).

Note that township and special district figures have been omitted from this table; hence, the per capita dollar amount for local government general revenues is greater than the sum of per capita general revenues for counties, municipalities and school districts.

As is noted in the tables, percentages for counties, municipalities and school districts do not sum to 100% because a column for interlocal aid was omitted, owing to space limitations. This figure can be calculated by subtracting all of the various percentages listed from 100%.

To avoid double-counting, the local government per capita amounts and and percentages exclude interlocal transfers.

Sources: U.S. Bureau of the Census, Governmental Finances in 1983-84, Series GF 84, No. 5, U.S. Government Printing Office, Washington, D.C., 1985. State and local figures: Table 5; county, municipal and school district figures: Table 24. Population: (resident population as of July 1, 1984) U.S. Department of Commerce, U.S. Bureau of the Census, Current Population Reports, Series P-25, January 1985.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, 1983-84:

(See definition of DIRECT GENERAL EXPENDITURE under TRENDS) Per capita direct general expenditure figures were computed by dividing direct general expenditures for fiscal year 1984 by the resident population figures for the calendar year (1984).

Note that township, special district and school district figures have been omitted from this table; hence, the per capita dollar amount for local government direct general expenditures is greater than the sum of per capita direct general expenditures for counties and municipalities.

Sources: U.S. Bureau of the Census, Governmental Finances in 1983-84, Series GF 84, No. 5, U.S. Government Printing Office, Washington, D.C., 1985. State and local figures: Table 13; county and municipal figures: Table 24 (Note that Sewerage and Sanitation figures are not published for counties and municipalities in this publication). Population: (resident population as of July 1, 1984) U.S. Department of Commerce, U.S. Bureau of the Census, Current Population Reports, Series P-25, January 1985.

United States 1984 Per Capita Income: $12,788 1984 Population: 236,160,900

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income 1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: United States	542,844.9	19.9	18.8	20.8	19.5	15.7	10.9	8.5
Federal Aid	97,051.8	3.5	3.6	4.5	3.7	2.6	1.1	0.7
Total Own Source Revenue	445,792.4	16.3	15.2	16.2	15.9	13.1	9.8	7.8
Property Tax	96,456.1	3.5	3.4	4.6	5.0	4.5	3.7	3.7
All Income Taxes	81,669.1	3.0	2.7	2.8	2.3	1.4	0.8	0.4
General Sales Tax	75,211.2	2.8	2.5	2.6	2.4	1.7	1.3	0.6
Other Taxes	66,855.9	2.4	2.4	2.8	3.1	2.9	2.5	2.3
Charges & Misc. Total	125,599.4	4.6	4.2	3.4	3.1	2.6	1.6	0.8
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: United States	503,282.4	18.4	17.9	20.0	19.7	16.1	11.6	7.5
Education	176,106.6	6.4	6.4	7.5	7.7	6.5	4.1	2.1
Public Welfare	64,709.3	2.4	2.3	2.5	2.5	1.4	1.0	1.0
Highways	39,515.7	1.4	1.4	1.7	2.2	2.4	2.2	1.2
Health & Hospitals	46,418.9	1.7	1.7	1.7	1.5	1.1	0.9	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
United States State and Local	2,299.	17.9	n.a.	17.8	13.9	11.9	3.1	12.3	5.1	18.1
State*	1,404.	23.0	n.a.	1.2	18.9	17.8	4.7	16.9	4.0	11.9
Local	1,369.	6.5	32.7	28.6	3.9	1.8	0.5	3.4	4.4	18.2
County**	333.	5.2	32.0	27.7	4.9	1.0	0.0	2.6	4.5	20.8
Municipal**	444.	10.0	19.6	21.0	7.3	4.6	1.1	7.7	5.3	21.5
Ind. School Dist.**	503.	0.9	51.6	36.8	0.4	0.0	0.3	0.5	2.0	6.1

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
United States State & Local	2,131.	24.0	11.0	7.9	12.9	9.2	5.5	3.2	26.4
State	855.	0.5	23.7	11.5	24.4	10.7	1.4	0.1	27.7
Local	1,279.	39.7	2.5	5.4	5.2	8.2	8.2	5.3	25.5
County	305.	12.3	1.7	9.0	14.9	17.7	6.8	2.8	34.7
Municipal	398.	10.6	0.4	8.3	5.2	6.5	19.0	10.9	39.1

For definition of terms and sources of data, see pages 196-198.

Alabama 1984 Per Capita Income: $9,992 1984 Population: 3,990,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Alabama	7,703.8	21.1	18.7	20.6	20.1	17.1	12.2	7.0
Federal Aid	1,540.6	4.2	4.2	5.8	5.6	4.2	2.4	0.8
Total Own Source Revenue	6,163.1	16.8	14.4	14.8	14.5	12.9	9.7	6.2
Property Tax	444.5	1.2	1.1	1.2	1.5	1.7	1.5	1.7
All Income Taxes	884.6	2.4	2.0	1.9	1.5	1.2	0.8	0.3
General Sales Tax	1,038.6	2.8	2.7	3.2	3.1	2.8	1.8	0.6
Other Taxes	1,285.8	3.5	3.4	3.7	4.3	3.6	3.5	2.7
Charges & Misc. Total	2,509.6	6.9	5.3	4.8	4.2	3.6	2.1	0.8
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Alabama	6,940.1	19.0	18.4	20.1	19.6	18.4	13.3	6.9
Education	2,599.2	7.1	7.3	7.9	7.5	7.7	4.2	2.1
Public Welfare	591.3	1.6	1.7	2.0	2.4	1.8	1.7	0.4
Highways	684.8	1.9	1.7	2.3	2.8	3.2	3.3	1.5
Health & Hospitals	1,042.0	2.8	2.4	2.8	2.1	1.3	0.8	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Alabama										
State and Local	1,931.	20.0	n.a.	5.8	13.5	8.6	2.9	16.7	4.8	27.8
State*	1,333.	23.9	n.a.	1.1	13.8	11.7	4.2	20.0	4.9	19.6
Local	905.	7.5	32.8	10.7	8.4	1.0	0.0	6.1	3.0	30.5
County**	146.	8.9	26.0	22.2	15.3	0.0	0.0	11.5	3.1	11.2
Municipal**	322.	10.0	3.5	6.5	16.6	2.9	0.0	12.0	4.1	42.3
Ind. School Dist.**	345.	1.3	71.1	12.3	0.0	0.0	0.0	0.0	1.4	7.2

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Alabama									
State & Local	1,739.	21.2	16.3	9.9	8.5	15.0	4.2	2.3	22.6
State	853.	1.4	33.2	13.2	17.0	12.4	1.0	0.0	21.7
Local	887.	40.2	0.0	6.7	0.4	17.5	7.4	4.5	23.5
County	123.	0.2	0.0	29.6	2.3	13.5	9.0	6.8	38.7
Municipal	286.	0.4	0.0	7.9	0.1	17.7	18.9	10.7	44.3

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Alaska 1984 Per Capita Income: $17,477 1984 Population: 500,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Alaska	5,996.7	72.8	102.3	38.2	34.7	32.0	--	--
Federal Aid	492.9	6.0	6.9	7.9	11.5	16.6	--	--
Total Own Source Revenue	5,503.8	66.8	95.4	30.3	23.2	15.4	--	--
Property Tax	436.7	5.3	5.8	13.5	2.5	2.3	--	--
All Income Taxes	305.8	3.7	11.4	6.2	3.0	2.9	--	--
General Sales Tax	58.5	0.7	0.7	0.8	0.9	0.6	--	--
Other Taxes	1,551.1	18.8	27.5	3.0	3.9	3.7	--	--
Charges & Misc. Total	3,151.7	38.3	50.0	6.8	13.0	6.0	--	--
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Alaska	4,364.7	53.0	56.3	33.6	47.3	35.7	--	--
Education	1,154.7	14.0	14.2	11.0	16.0	9.3	--	--
Public Welfare	227.6	2.8	2.8	1.4	2.3	1.1	--	--
Highways	462.4	5.6	4.9	4.8	8.3	13.2	--	--
Health & Hospitals	141.8	1.7	1.8	1.1	1.4	0.9	--	--

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Alaska										
State and Local	11,993.	8.2	n.a.	7.3	1.0	0.0	5.1	25.9	24.9	27.6
State*	10,050.	8.2	n.a.	2.6	0.0	0.0	6.1	30.6	26.9	25.6
Local	3,625.	4.6	46.2	16.9	3.2	0.0	0.0	0.8	7.8	20.4
County**	1,235.	3.8	44.9	29.2	3.7	0.0	0.0	0.3	12.8	5.2
Municipal**	2,373.	4.6	46.9	10.6	3.0	0.0	0.0	1.1	5.3	28.4
Ind. School Dist.**	---------- not applicable ----------									

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Alaska									
State & Local	8,729.	19.2	7.3	10.6	5.2	3.2	4.0	2.9	47.6
State	4,900.	6.1	13.0	12.2	8.9	3.4	2.1	0.0	54.3
Local	3,829.	35.9	0.0	8.6	0.5	3.0	6.5	6.6	38.9
County	1,309.	46.9	0.0	6.5	0.0	2.8	3.0	9.2	31.6
Municipal	2,500.	30.4	0.0	9.8	0.7	3.2	8.4	5.3	42.3

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Arizona 1984 Per Capita Income: $11,841 1984 Population: 3,053,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Arizona	6,394.0	20.3	18.1	22.2	20.7	20.8	13.1%	10.0
Federal Aid	859.0	2.7	2.7	4.0	3.6	4.5	1.7	1.5
Total Own Source Revenue	5,535.0	17.5	15.4	18.2	17.1	16.3	11.4	8.5
Property Tax	1,069.2	3.4	3.3	5.7	5.4	5.8	4.2	3.5
All Income Taxes	725.6	2.3	2.0	1.8	1.7	1.0	0.7	0.4
General Sales Tax	1,375.3	4.4	3.6	4.6	3.8	3.1	1.9	1.1
Other Taxes	634.2	2.0	1.6	2.4	2.8	2.9	2.2	2.2
Charges & Misc. Total	1,730.7	5.5	4.9	3.6	3.4	3.4	2.3	1.3
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Arizona	6,350.1	20.1	18.7	22.1	21.2	21.3	14.6	8.8
Education	2,453.0	7.8	7.8	10.1	10.0	9.7	6.1	2.9
Public Welfare	498.2	1.6	0.9	1.0	1.1	1.0	1.0	1.4
Highways	591.0	1.9	1.7	2.2	2.6	4.1	2.7	1.7
Health & Hospitals	369.9	1.2	1.4	1.7	1.2	0.9	0.6	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Arizona										
State and Local	2,094.	13.4	n.a.	16.7	21.5	8.3	3.1	9.9	6.7	20.4
State*	1,232.	15.9	n.a.	3.4	30.3	14.0	5.2	14.1	2.4	12.3
Local	1,412.	6.0	37.0	21.8	5.4	0.0	0.0	2.4	7.9	19.4
County**	385.	4.4	28.0	24.6	0.0	0.0	0.0	1.3	11.5	28.9
Municipal**	444.	10.4	25.8	7.9	17.3	0.0	0.0	6.5	7.4	22.7
Ind. School Dist.**	567.	3.8	52.9	30.5	0.0	0.0	0.0	0.0	2.1	7.6

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Arizona									
State & Local	2,080.	23.7	14.9	9.3	7.8	5.8	6.7	3.5	28.2
State	713.	0.0	33.6	13.3	18.7	8.6	3.1	0.0	22.7
Local	1,367.	36.1	5.2	7.2	2.2	4.4	8.6	5.3	31.1
County	346.	0.9	0.0	11.4	8.2	15.7	5.6	2.6	55.6
Municipal	412.	0.3	0.0	14.4	0.4	0.1	22.8	15.1	46.9

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Arkansas 1984 Per Capita Income: $9,805 1984 Population: 2,349,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Arkansas	3,798.2	18.2	17.4	19.1	19.1	17.6	13.0	7.9
Federal Aid	876.8	4.2	4.4	5.6	5.3	4.9	2.5	0.9
Total Own Source Revenue	2,921.4	14.0	13.0	13.6	13.8	12.7	10.6	7.0
Property Tax	400.4	1.9	1.9	2.2	2.5	2.6	2.3	1.8
All Income Taxes	540.3	2.6	2.4	2.2	1.7	1.4	0.7	0.3
General Sales Tax	604.2	2.9	2.3	2.6	2.4	2.3	1.7	0.9
Other Taxes	489.2	2.3	2.3	3.1	3.8	3.7	3.9	3.0
Charges & Misc. Total	887.4	4.3	4.1	3.4	3.6	2.7	1.9	1.1
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Arkansas	3,471.2	16.6	16.5	18.2	17.2	17.7	12.8	6.4
Education	1,389.7	6.7	6.6	7.2	6.8	7.0	4.5	1.9
Public Welfare	449.7	2.2	1.9	2.3	2.4	2.1	1.7	0.5
Highways	342.4	1.6	1.7	2.6	2.7	3.4	3.0	1.0
Health & Hospitals	369.6	1.8	1.8	1.8	1.4	1.2	0.9	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Arkansas										
State and Local	1,617.	23.1	n.a.	10.5	15.9	11.4	2.8	12.9	4.3	19.1
State*	1,118.	28.6	n.a.	0.2	21.4	16.5	4.0	16.5	3.4	9.1
Local	814.	6.5	38.5	20.7	2.2	0.0	0.0	2.9	3.8	25.4
County**	198.	6.9	17.2	14.7	4.8	0.0	0.0	0.1	5.6	50.2
Municipal**	193.	13.5	14.6	6.8	4.2	0.0	0.0	12.1	6.6	36.9
Ind. School Dist.**	412.	0.4	60.5	30.3	0.0	0.0	0.0	0.0	1.5	6.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Arkansas									
State & Local	1,478.	27.1	13.0	9.9	13.0	10.6	3.8	2.0	20.7
State	709.	0.2	27.0	13.5	26.7	10.1	1.3	0.1	21.0
Local	769.	51.8	0.0	6.5	0.2	11.1	6.2	3.7	20.3
County	169.	0.1	0.0	17.0	0.9	41.7	5.8	0.8	33.7
Municipal	161.	0.0	0.0	13.1	0.1	9.3	23.4	16.8	37.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

California 1984 Per Capita Income: $14,487 1984 Population: 25,622,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: California	65,108.0	19.5	18.9	23.6	22.5	18.1	12.3	8.3
Federal Aid	12,171.5	3.6	3.7	4.8	4.4	3.4	1.3	0.7
Total Own Source Revenue	52,936.5	15.9	15.2	18.8	18.1	14.6	11.0	7.6
Property Tax	9,870.4	3.0	2.8	6.5	7.2	6.2	4.4	3.3
All Income Taxes	12,457.3	3.7	3.5	3.4	2.7	1.5	0.9	0.6
General Sales Tax	10,922.0	3.3	3.2	3.4	2.7	2.1	2.1	1.3
Other Taxes	5,261.8	1.6	1.6	2.1	2.5	2.2	1.9	1.4
Charges & Misc. Total	14,424.9	4.3	4.1	3.3	3.1	2.7	1.7	1.0
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: California	60,390.1	18.1	18.2	21.8	21.3	18.9	12.5	7.2
Education	19,450.2	5.8	6.1	7.9	7.4	6.8	4.7	2.0
Public Welfare	9,212.4	2.8	3.1	3.9	4.1	2.5	1.2	1.1
Highways	2,835.1	0.8	0.8	1.0	1.7	2.1	1.8	0.8
Health & Hospitals	5,350.3	1.6	1.6	1.6	1.4	1.2	0.9	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
California										
State and Local	2,541.	18.7	n.a.	15.2	16.8	14.2	4.9	8.1	5.2	16.9
State*	1,578.	24.6	n.a.	2.6	21.7	22.8	8.0	8.2	2.5	9.1
Local	1,701.	5.1	43.0	20.3	4.9	0.0	0.0	4.4	5.5	16.8
County**	563.	3.4	52.2	22.2	2.1	0.0	0.0	1.6	4.0	12.8
Municipal**	445.	8.2	11.4	15.9	13.6	0.0	0.0	14.8	9.9	24.3
Ind. School Dist.**	545.	1.0	69.3	22.4	0.0	0.0	0.0	0.0	1.9	4.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
California									
State & Local	2,357.	20.9	11.3	4.7	15.3	8.9	6.7	2.7	29.5
State	790.	0.4	24.7	6.4	23.3	7.5	1.9	0.1	35.8
Local	1,566.	31.2	4.6	3.8	11.2	9.6	9.2	4.0	26.4
County	515.	5.6	0.0	4.1	32.9	17.7	7.2	1.3	31.3
Municipal	393.	0.3	0.0	9.7	1.5	2.6	26.0	9.1	50.8

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Colorado 1984 Per Capita Income: $13,846 1984 Population: 3,178,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Colorado	7,441.9	18.6	18.1	21.9	20.9	18.8	13.4	11.0
Federal Aid	1,160.2	2.9	3.1	4.6	4.4	3.5	2.0	1.6
Total Own Source Revenue	6,281.7	15.7	14.9	17.3	16.5	15.3	11.4	9.4
Property Tax	1,415.7	3.5	3.5	4.9	5.1	5.4	4.7	4.6
All Income Taxes	851.3	2.1	1.9	2.5	2.2	1.8	0.8	0.4
General Sales Tax	1,341.8	3.3	3.1	3.4	2.7	2.1	1.4	1.0
Other Taxes	647.3	1.6	1.6	2.1	2.5	2.5	2.4	2.1
Charges & Misc. Total	2,025.6	5.1	4.8	4.3	3.9	3.4	2.1	1.2
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Colorado	7,005.7	17.5	16.9	21.1	20.4	18.6	13.9	9.5
Education	2,674.2	6.7	7.0	9.4	9.2	8.7	5.1	2.6
Public Welfare	643.1	1.6	1.7	1.9	2.4	1.9	2.2	2.4
Highways	669.3	1.7	1.5	2.0	2.5	2.6	2.7	1.4
Health & Hospitals	586.2	1.5	1.5	1.7	1.4	1.2	0.8	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Colorado										
State and Local	2,342.	15.6	n.a.	19.0	18.0	10.3	1.2	8.7	6.5	20.7
State*	1,206.	24.2	n.a.	0.2	20.6	19.9	2.3	12.6	3.4	16.5
Local	1,525.	4.8	25.3	29.1	11.4	0.0	0.0	3.4	7.3	18.7
County**	287.	5.2	28.2	32.3	5.8	0.0	0.0	1.6	9.3	16.8
Municipal**	505.	6.8	8.9	9.7	26.7	0.0	0.0	9.1	8.2	28.3
Ind. School Dist.**	604.	0.6	43.0	45.8	0.0	0.0	0.0	0.0	2.5	7.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Colorado									
State & Local	2,204.	25.7	12.5	9.6	9.2	8.4	5.5	3.3	25.9
State	775.	0.0	34.1	15.2	14.3	12.0	1.3	0.0	23.0
Local	1,429.	39.6	0.8	6.5	6.4	6.4	7.8	5.1	27.5
County	268.	0.0	0.0	16.4	24.4	8.6	5.8	0.8	43.9
Municipal	434.	0.0	0.0	11.0	5.9	9.7	20.4	9.7	43.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Connecticut 1984 Per Capita Income: $16,557 1984 Population: 3,154,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Connecticut	7,654.7	16.4	15.3	17.5	17.1	12.5	8.6	6.4
Federal Aid	1,138.0	2.4	2.6	3.3	2.4	1.7	0.5	0.4
Total Own Source Revenue	6,516.7	13.9	12.7	14.2	14.7	10.8	8.1	6.0
Property Tax	2,106.7	4.5	4.4	5.6	6.4	4.8	3.6	3.2
All Income Taxes	680.5	1.5	1.2	1.1	1.2	0.7	0.5	0.4
General Sales Tax	1,339.1	2.9	2.5	2.5	2.3	1.4	1.2	--
Other Taxes	1,095.1	2.3	2.2	2.7	3.0	2.3	1.9	2.0
Charges & Misc. Total	1,295.3	2.8	2.5	2.2	1.8	1.5	1.0	0.4
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Connecticut	6,801.3	14.6	14.2	16.0	17.0	12.8	11.3	5.9
Education	2,160.7	4.6	4.9	5.9	6.6	4.8	3.3	1.5
Public Welfare	974.3	2.1	2.0	1.9	1.8	1.0	0.7	0.6
Highways	498.6	1.1	1.0	1.1	1.8	1.9	3.8	1.2
Health & Hospitals	471.3	1.0	0.9	1.0	1.0	0.8	0.7	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Connecticut										
State and Local	2,427.	14.9	n.a.	27.5	17.5	3.6	5.2	14.3	4.0	13.0
State*	1,563.	19.3	n.a.	0.0	27.2	5.7	8.2	21.6	4.1	13.9
Local	1,124.	5.3	23.0	59.4	0.0	0.0	0.0	0.8	2.8	8.7
County**	----------				not applicable					----------
Municipal**	492.	5.2	28.4	54.2	0.0	0.0	0.0	0.7	2.4	8.9
Ind. School Dist.**	26.	0.0	13.1	0.0	0.0	0.0	0.0	0.0	0.8	3.5

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Connecticut									
State & Local	2,156.	24.0	7.8	7.3	14.3	6.9	6.0	3.2	30.4
State	1,071.	0.0	15.7	9.4	25.7	12.2	1.5	0.0	35.5
Local	1,086.	47.6	0.0	5.3	3.1	1.7	10.6	6.4	25.3
County	----------			not applicable					----------
Municipal	483.	39.1	0.0	4.1	5.5	2.7	13.3	6.8	28.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Delaware 1984 Per Capita Income: $13,675 1984 Population: 613,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Delaware	1,678.0	21.9	20.8	20.9	19.8	15.6	7.4	5.4
Federal Aid	295.6	3.9	4.3	4.9	3.6	2.1	0.7	0.6
Total Own Source Revenue	1,382.4	18.0	16.4	16.0	16.2	13.5	6.8	4.8
Property Tax	120.8	1.6	1.7	1.9	2.1	1.9	1.2	1.2
All Income Taxes	404.6	5.3	5.1	5.1	4.4	3.7	1.2	0.4
General Sales Tax	0.0	0.0	0.0	--	--	--	--	--
Other Taxes	332.6	4.3	4.2	4.8	5.8	4.1	2.5	2.7
Charges & Misc. Total	524.4	6.8	5.4	4.2	3.9	3.8	1.9	0.5
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Delaware	1,515.2	19.7	19.7	20.8	21.1	17.8	8.6	5.4
Education	583.3	7.6	7.1	8.4	9.9	6.9	3.4	1.7
Public Welfare	110.3	1.4	1.5	1.8	1.8	0.8	0.4	0.4
Highways	135.2	1.8	1.8	1.7	2.6	3.9	1.9	1.0
Health & Hospitals	72.5	0.9	1.0	1.1	0.9	0.8	0.6	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Delaware										
State and Local	2,737.	17.6	n.a.	7.2	0.0	21.4	2.7	19.8	6.6	24.7
State*	2,167.	17.5	n.a.	0.0	0.0	25.9	3.4	24.4	5.3	23.3
Local	989.	10.3	41.9	19.9	0.0	2.7	0.0	1.4	6.6	17.2
County**	197.	18.7	2.5	26.9	0.0	0.0	0.0	1.5	19.4	29.7
Municipal**	181.	20.3	4.7	17.7	0.0	14.7	0.0	5.8	6.1	30.4
Ind. School Dist.**	542.	1.0	73.9	20.6	0.0	0.0	0.0	0.0	1.7	2.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Delaware									
State & Local	2,472.	22.2	16.3	8.9	7.3	4.8	4.0	3.9	32.6
State	1,476.	0.0	27.2	12.0	12.2	8.0	2.1	0.0	38.6
Local	995.	55.2	0.0	4.3	0.0	0.1	6.9	9.6	23.8
County	197.	0.0	0.0	0.5	0.2	0.1	12.5	25.2	61.5
Municipal	195.	0.0	0.0	5.3	0.0	0.3	22.7	23.4	48.3

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Dist. of Col. 1984 Per Capita Income: $17,107 1984 Population: 623,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Dist. of Col.	2,949.7	30.1	32.1	35.8	24.2	14.5	9.4	5.2
Federal Aid	1,253.8	12.8	15.5	20.7	11.5	4.6	1.7	0.8
Total Own Source Revenue	1,695.9	17.3	16.6	15.0	12.7	9.9	7.7	4.4
Property Tax	397.4	4.1	3.9	2.9	3.2	2.9	2.5	2.2
All Income Taxes	480.5	4.9	4.7	4.5	3.1	2.0	1.3	0.5
General Sales Tax	297.0	3.0	2.9	2.5	1.9	1.4	1.0	--
Other Taxes	258.1	2.6	2.6	3.1	2.2	2.3	2.1	1.3
Charges & Misc. Total	263.0	2.7	2.5	2.0	2.4	1.2	0.8	0.4
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Dist. of Col.	2,424.2	24.7	25.0	26.4	24.2	15.1	8.9	5.1
Education	462.9	4.7	4.5	5.9	6.4	3.7	1.9	1.2
Public Welfare	429.8	4.4	4.1	4.7	3.3	1.3	0.6	0.3
Highways	72.2	0.7	1.0	0.9	1.6	1.6	0.7	0.5
Health & Hospitals	232.5	2.4	2.3	2.1	3.2	2.1	1.4	0.6

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Dist. of Col. State and Local	4,735.	42.5	n.a.	13.5	10.1	16.3	0.0	8.8	1.8	7.1
State*	not applicable									
Local	4,735.	42.5	0.0	13.5	10.1	16.3	0.0	8.8	1.8	7.1
County**	not applicable									
Municipal**	4,135.	34.7	0.0	15.4	11.5	18.6	0.0	10.0	0.8	8.1
Ind. School Dist.**	not applicable									

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Dist. of Col. State & Local	3,891.	15.9	3.2	3.0	17.7	9.6	9.3	4.7	36.6
State	not applicable								
Local	3,891.	15.9	3.2	3.0	17.7	9.6	9.3	4.7	36.6
County	not applicable								
Municipal	3,891.	15.9	3.2	3.0	17.7	9.6	9.3	4.7	36.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Florida — 1984 Per Capita Income: $12,762 — 1984 Population: 10,976,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Florida	20,283.9	16.4	15.3	17.9	18.0	16.3	11.9	8.8
Federal Aid	2,938.1	2.4	2.7	3.5	2.7	2.4	1.2	0.7
Total Own Source Revenue	17,345.8	14.0	12.6	14.4	15.2	13.8	10.7	8.1
Property Tax	3,840.8	3.1	3.0	3.5	3.8	4.2	3.0	3.1
All Income Taxes	366.0	0.3	0.4	0.4	0.1	--	--	--
General Sales Tax	3,981.1	3.2	2.6	2.8	3.2	1.9	1.3	--
Other Taxes	3,584.6	2.9	2.7	3.8	4.5	4.3	4.3	3.8
Charges & Misc. Total	5,573.3	4.5	3.9	3.9	3.7	3.3	2.1	1.2
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Florida	19,789.5	16.0	15.3	18.3	18.0	16.4	12.7	8.1
Education	6,769.2	5.5	5.3	6.7	7.5	6.5	3.9	1.9
Public Welfare	1,397.5	1.1	1.2	1.0	1.2	0.9	0.9	0.7
Highways	1,420.7	1.1	1.3	1.4	2.1	2.4	2.6	1.4
Health & Hospitals	2,362.4	1.9	1.8	2.0	1.8	1.5	1.1	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Florida State and Local	1,848.	14.5	n.a.	18.9	19.6	0.0	1.8	17.7	5.9	21.6
State*	940.	19.9	n.a.	1.4	38.6	0.0	3.5	27.5	3.3	5.3
Local	1,319.	6.1	30.9	25.5	0.0	0.0	0.0	5.2	5.9	26.5
County**	392.	11.8	15.3	30.0	0.0	0.0	0.0	4.8	7.3	30.0
Municipal**	278.	7.8	12.5	18.9	0.0	0.0	0.0	17.8	10.8	30.4
Ind. School Dist.**	518.	0.9	59.9	28.7	0.0	0.0	0.0	0.0	2.6	8.0

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Florida State & Local	1,803.	24.6	9.6	7.2	7.1	11.9	7.4	3.6	28.6
State	557.	0.0	22.0	13.6	20.8	14.2	1.9	0.0	27.4
Local	1,245.	35.7	4.0	4.3	0.9	10.9	9.9	5.2	29.1
County	362.	0.0	0.0	9.0	2.7	13.2	14.0	6.0	55.2
Municipal	261.	0.0	0.0	8.1	0.5	3.8	27.1	16.0	44.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Georgia 1984 Per Capita Income: $11,549 1984 Population: 5,837,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Georgia	11,741.4	19.7	19.6	20.6	19.3	16.2	12.6	7.0
Federal Aid	2,444.4	4.1	4.4	5.0	4.3	3.4	1.8	0.7
Total Own Source Revenue	9,297.0	15.6	15.3	15.6	15.0	12.8	10.8	6.3
Property Tax	1,666.2	2.8	2.8	3.5	3.3	3.0	2.5	2.2
All Income Taxes	1,781.7	3.0	2.9	2.4	2.0	1.6	0.9	0.6
General Sales Tax	1,689.1	2.8	2.7	2.8	2.5	2.3	2.3	--
Other Taxes	1,128.6	1.9	1.9	2.5	3.1	2.8	3.0	2.6
Charges & Misc. Total	3,031.4	5.1	5.0	4.4	4.1	3.1	2.1	0.9
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Georgia	10,657.3	17.9	18.8%	18.9%	19.0%	16.2%	13.0%	6.3%
Education	3,576.7	6.0	6.2%	7.0%	7.2%	6.7%	4.7%	2.0%
Public Welfare	1,036.4	1.7	1.9%	1.9%	2.4%	1.3%	1.4%	0.6%
Highways	814.8	1.4	2.0%	1.7%	2.1%	2.5%	2.2%	1.2%
Health & Hospitals	1,985.2	3.3	3.6%	3.1%	2.6%	1.7%	1.3%	0.4%

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Georgia										
State and Local	2,012.	20.8	n.a.	14.2	14.4	12.5	2.7	9.6	3.8	22.0
State*	1,108.	28.9	n.a.	0.2	21.0	22.7	4.9	12.3	2.2	7.7
Local	1,220.	8.1	25.8	23.2	4.6	0.0	0.0	4.7	4.2	29.4
County**	270.	5.3	12.5	35.7	19.2	0.0	0.0	7.6	3.2	15.7
Municipal**	214.	12.6	4.5	17.9	2.1	0.0	0.0	17.1	8.3	27.8
Ind. School Dist.**	450.	0.8	58.7	32.9	0.0	0.0	0.0	0.0	1.7	5.8

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Georgia									
State & Local	1,826.	22.6	10.9	7.6	9.7	18.6	4.7	2.7	23.1
State	735.	0.0	26.7	12.7	23.8	10.6	1.4	0.0	24.7
Local	1,091.	37.8	0.3	4.2	0.2	24.1	6.9	4.5	22.0
County	204.	0.0	0.0	15.0	0.7	13.9	15.5	6.1	48.9
Municipal	187.	0.9	0.0	8.4	0.5	2.5	23.4	18.7	45.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Hawaii 1984 Per Capita Income: $13,038 1984 Population: 1,039,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Hawaii	2,628.8	21.2	21.5	25.4	22.6	21.3	--	--
Federal Aid	510.3	4.1	4.3	7.4	5.2	4.9	--	--
Total Own Source Revenue	2,118.5	17.1	17.2	18.0	17.5	16.4	--	--
Property Tax	289.1	2.3	2.3	2.4	2.7	2.7	--	--
All Income Taxes	439.8	3.5	3.0	3.7	3.6	3.3	--	--
General Sales Tax	639.2	5.2	5.3	5.5	5.0	4.7	--	--
Other Taxes	234.6	1.9	2.1	2.4	2.6	2.7	--	--
Charges & Misc. Total	515.8	4.2	4.4	3.9	3.5	2.9	--	--
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	19.0%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Hawaii	2,523.6	20.4	22.5	27.7	25.4	22.0	--	--
Education	707.9	5.7	6.7	7.7	8.3	8.0	--	--
Public Welfare	291.7	2.4	2.8	3.1	2.5	1.1	--	--
Highways	175.5	1.4	1.6	2.2	2.2	2.5	--	--
Health & Hospitals	182.9	1.5	1.6	1.7	1.7	1.4	--	--

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Hawaii										
State and Local	2,530.	19.4	n.a.	11.0	24.3	15.3	1.4	8.9	5.9	13.8
State*	2,011.	19.9	n.a.	0.0	30.6	19.3	1.8	8.1	6.1	14.1
Local	559.	16.3	6.7	49.7	0.0	0.0	0.0	11.3	4.4	11.6
County**	149.	14.9	13.0	49.7	0.0	0.0	0.0	10.4	4.9	7.0
Municipal**	411.	16.7	4.4	49.7	0.0	0.0	0.0	11.6	4.2	13.3
Ind. School Dist.**	---------- not applicable ----------									

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Hawaii									
State & Local	2,429.	16.5	11.6	7.0	11.6	7.2	5.0	2.8	38.4
State	1,939.	20.6	14.5	6.1	14.2	8.8	0.1	0.1	35.5
Local	490.	0.1	0.0	10.3	1.0	0.9	24.2	13.6	49.8
County	148.	0.2	0.0	10.4	3.5	0.0	23.7	11.3	50.9
Municipal	342.	0.0	0.0	10.3	0.0	1.3	24.5	14.6	49.3

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Idaho 1984 Per Capita Income: $10,088 1984 Population: 1,001,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Idaho	1,770.6	18.7	17.8	20.9	21.0	19.1	13.7	9.7
Federal Aid	364.0	3.9	3.8	5.8	5.0	3.6	2.2	1.4
Total Own Source Revenue	1,406.6	14.9	14.0	15.1	16.0	15.5	11.5	8.3
Property Tax	256.1	2.7	2.6	3.7	4.4	4.4	4.7	4.2
All Income Taxes	253.2	2.7	3.1	3.1	2.5	2.4	1.3	0.5
General Sales Tax	241.8	2.6	1.7	2.2	2.1	1.9	--	--
Other Taxes	203.4	2.2	2.1	2.7	3.5	3.3	3.3	2.0
Charges & Misc. Total	452.2	4.8	4.5	3.4	3.6	3.5	2.2	1.5
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Idaho	1,711.1	18.1	17.2	21.0	20.7	18.5	14.0	9.2
Education	636.8	6.7	6.8	7.9	8.2	7.3	4.9	2.7
Public Welfare	134.9	1.4	1.4	1.7	1.7	1.4	1.0	1.2
Highways	216.3	2.3	1.9	3.3	3.5	3.8	3.6	2.3
Health & Hospitals	175.3	1.9	1.5	1.6	1.6	1.1	1.0	0.2

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Idaho										
State and Local	1,769.	20.6	n.a.	14.5	13.7	12.9	1.4	11.5	6.2	19.4
State*	1,202.	25.9	n.a.	0.0	20.1	18.9	2.1	16.0	6.7	9.5
Local	962.	5.5	39.9	26.6	0.0	0.0	0.0	1.2	3.0	23.8
County**	226.	7.5	16.4	26.5	0.0	0.0	0.0	1.7	3.9	43.5
Municipal**	179.	13.4	12.5	28.9	0.0	0.0	0.0	4.2	4.1	34.3
Ind. School Dist.**	468.	1.5	66.5	25.7	0.0	0.0	0.0	0.0	2.0	4.3

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Idaho									
State & Local	1,709.	23.6	13.6	12.6	7.9	10.2	4.8	2.9	24.3
State	778.	0.0	27.2	17.9	16.5	7.3	1.4	0.0	29.6
Local	931.	43.4	2.2	8.2	0.7	12.7	7.6	5.3	19.9
County	222.	0.0	0.0	11.5	2.9	38.9	9.8	2.4	34.5
Municipal	177.	0.0	0.0	10.8	0.0	1.0	25.4	21.8	40.9

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Illinois 1984 Per Capita Income: $13,802 1984 Population: 11,511,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Illinois	25,715.8	18.0	16.5	17.4	17.7	11.7	8.8	8.1
Federal Aid	4,796.7	3.4	3.2	3.4	3.5	1.6	0.6	0.6
Total Own Source Revenue	20,919.2	14.7	13.2	13.9	14.2	10.1	8.2	7.5
Property Tax	5,917.3	4.2	3.7	4.3	5.1	4.2	3.7	3.9
All Income Taxes	3,525.0	2.5	2.2	2.2	1.9	--	--	--
General Sales Tax	3,623.1	2.5	2.4	2.7	2.5	2.1	1.4	1.0
Other Taxes	3,102.0	2.2	2.0	2.5	2.7	2.3	2.1	2.1
Charges & Misc. Total	4,751.7	3.3	2.9	2.3	2.0	1.6	1.0	0.5
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Illinois	23,369.0	16.4	15.4	17.4	16.5	11.8	9.1	6.9
Education	7,849.6	5.5	5.3	6.3	6.4	4.8	3.2	2.0
Public Welfare	3,403.2	2.4	2.4	2.5	2.3	1.0	0.8	1.2
Highways	2,060.4	1.4	1.2	1.7	2.0	1.5	1.7	0.8
Health & Hospitals	1,507.2	1.1	1.0	1.2	1.1	0.9	0.6	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Illinois										
State and Local	2,234.	18.7	n.a.	23.0	14.1	11.5	2.2	12.1	4.9	13.6
State*	1,230.	24.1	n.a.	1.3	18.7	20.9	4.0	16.5	3.3	10.6
Local	1,328.	9.0	23.9	37.5	6.4	0.0	0.0	5.0	5.1	13.1
County**	147.	7.0	18.0	36.9	2.2	0.0	0.0	6.6	7.8	17.8
Municipal**	390.	12.9	12.5	21.5	14.5	0.0	0.0	14.6	5.9	17.3
Ind. School Dist.**	576.	1.1	39.6	49.3	0.0	0.0	0.0	0.0	3.3	6.6

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Illinois									
State & Local	2,030.	23.3	10.3	8.8	14.6	6.4	6.6	3.2	26.8
State	826.	0.0	19.2	13.1	33.2	8.4	1.2	0.1	24.9
Local	1,204.	39.3	4.2	5.9	1.8	5.1	10.4	5.3	28.0
County	136.	0.3	0.0	16.2	4.7	24.2	7.0	0.8	46.9
Municipal	363.	0.0	0.0	11.1	1.6	4.0	29.3	9.2	44.8

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Indiana 1984 Per Capita Income: $11,716 1984 Population: 5,498,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Indiana	10,301.2	17.9	15.6	16.6	17.1	13.9	9.0	7.6
Federal Aid	1,775.7	3.1	2.8	3.0	2.3	1.7	0.6	0.7
Total Own Source Revenue	8,525.6	14.9	12.8	13.6	14.8	12.2	8.4	6.9
Property Tax	1,878.8	3.3	3.2	3.9	5.9	4.7	3.8	3.5
All Income Taxes	1,425.3	2.5	1.7	1.8	1.4	1.1	--	--
General Sales Tax	1,969.5	3.4	2.8	3.2	2.1	2.0	1.3	1.0
Other Taxes	735.1	1.3	1.3	1.6	2.2	1.9	1.9	1.8
Charges & Misc. Total	2,516.8	4.4	3.8	3.1	3.2	2.5	1.4	0.6
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Indiana	9,448.8	16.5	14.9	15.3	16.9	13.5	10.0	6.9
Education	3,882.2	6.8	6.6	6.9	8.3	6.9	4.4	2.2
Public Welfare	1,017.1	1.8	1.5	1.4	1.3	0.6	0.6	1.1
Highways	771.0	1.3	1.2	1.5	2.0	2.0	1.8	1.3
Health & Hospitals	1,016.5	1.8	1.6	1.5	1.5	1.1	0.8	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Indiana										
State and Local	1,874.	17.2	n.a.	18.2	19.1	12.6	1.3	7.1	2.9	21.5
State*	1,186.	21.8	n.a.	0.3	30.2	18.6	2.0	10.9	2.0	13.9
Local	1,086.	5.9	36.3	31.1	0.0	1.3	0.0	0.4	2.9	21.9
County**	251.	4.3	23.6	20.4	0.0	5.8	0.0	0.6	3.3	41.9
Municipal**	302.	13.7	17.8	30.2	0.0	0.0	0.0	0.9	3.4	31.8
Ind. School Dist.**	494.	0.2	55.6	35.9	0.0	0.0	0.0	0.1	1.5	5.1

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Indiana									
State & Local	1,719.	26.8	14.3	8.2	10.8	10.8	4.0	3.6	21.6
State	669.	0.0	36.7	13.5	18.8	10.3	1.4	0.1	19.4
Local	1,049.	43.9	0.0	4.8	5.7	11.1	5.7	5.8	23.1
County	232.	0.0	0.0	11.3	18.3	38.9	3.4	0.6	27.5
Municipal	296.	0.0	0.0	8.1	3.0	7.9	16.6	20.0	44.3

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Iowa 1984 Per Capita Income: $12,158 1984 Population: 2,910,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Iowa	6,217.2	20.0	17.6	19.9	19.1	16.3	12.4	9.5
Federal Aid	1,046.8	3.4	2.9	4.0	2.7	2.5	1.2	0.7
Total Own Source Revenue	5,170.4	16.6	14.7	15.9	16.3	13.9	11.2	8.7
Property Tax	1,434.1	4.6	4.1	4.7	6.0	5.6	4.7	4.2
All Income Taxes	920.1	3.0	2.8	3.0	2.2	1.4	0.6	0.4
General Sales Tax	736.3	2.4	1.7	1.9	2.0	1.4	1.7	1.1
Other Taxes	613.5	2.0	2.0	2.4	2.8	2.7	2.6	2.0
Charges & Misc. Total	1,466.5	4.7	4.2	3.8	3.4	2.8	1.6	1.1
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Iowa	6,237.8	20.1	17.5	19.8	19.5	16.4	12.7	8.5
Education	2,455.8	7.9	7.0	8.4	9.2	7.3	5.0	2.7
Public Welfare	750.2	2.4	2.0	2.1	1.6	1.1	1.2	1.2
Highways	832.5	2.7	2.2	2.9	3.6	3.7	3.6	1.9
Health & Hospitals	633.8	2.0	1.8	1.4	1.2	1.0	0.7	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Iowa										
State and Local	2,137.	16.8	n.a.	23.1	11.8	12.7	2.1	9.9	3.1	20.5
State*	1,276.	22.9	n.a.	0.0	19.8	21.2	3.6	15.8	1.9	13.9
Local	1,308.	5.2	33.2	37.7	0.0	0.0	0.0	0.7	3.3	19.9
County**	312.	3.7	23.0	42.4	0.0	0.0	0.0	0.9	3.9	25.1
Municipal**	389.	12.8	14.2	29.4	0.0	0.0	0.0	1.7	6.3	34.7
Ind. School Dist.**	608.	0.5	50.4	40.4	0.0	0.0	0.0	0.1	1.0	7.6

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Iowa									
State & Local	2,144.	24.4	15.0	13.3	12.0	10.2	3.8	3.6	17.7
State	888.	0.0	29.5	16.6	25.9	10.9	1.0	0.0	16.1
Local	1,256.	41.6	4.8	11.1	2.2	9.6	5.8	6.1	18.8
County	290.	0.0	0.0	29.0	9.6	27.7	4.3	0.5	28.9
Municipal	370.	0.0	0.0	14.9	0.0	10.9	16.3	20.0	37.9

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Kansas 1984 Per Capita Income: $13,248 1984 Population: 2,438,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Kansas	5,336.1	18.0	17.0	18.6	17.3	16.3	12.9	8.6
Federal Aid	802.9	2.7	2.7	3.7	3.0	2.4	1.5	0.9
Total Own Source Revenue	4,533.2	15.3	14.2	14.9	14.3	13.9	11.4	7.7
Property Tax	1,140.8	3.8	3.8	4.6	5.4	5.5	5.6	4.3
All Income Taxes	704.2	2.4	2.2	2.2	1.4	1.5	0.5	0.3
General Sales Tax	604.1	2.0	1.9	2.3	1.9	1.8	1.3	0.9
Other Taxes	622.8	2.1	1.6	2.2	2.4	2.2	2.2	1.6
Charges & Misc. Total	1,461.2	4.9	4.8	3.6	3.2	2.9	1.8	0.7
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Kansas	5,069.9	17.1	16.2	18.5	16.5	15.7	14.8	7.5
Education	1,986.3	6.7	6.3	7.4	7.4	7.1	5.0	2.4
Public Welfare	471.9	1.6	1.7	2.0	1.2	1.1	1.2	1.2
Highways	575.1	1.9	1.9	2.3	2.7	2.9	4.4	1.8
Health & Hospitals	419.5	1.4	1.5	1.8	1.3	1.1	1.0	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Kansas										
State and Local	2,189.	15.0	n.a.	21.4	11.3	10.6	2.6	11.7	6.5	20.8
State*	1,192.	22.5	n.a.	0.8	17.9	19.5	4.7	18.7	2.8	12.5
Local	1,315.	4.7	23.6	34.8	2.7	0.0	0.0	2.5	8.3	23.4
County**	290.	3.6	7.9	38.2	5.9	0.0	0.0	2.4	21.7	19.9
Municipal**	414.	8.8	5.9	21.1	4.3	0.0	0.0	6.2	5.0	44.1
Ind. School Dist.**	611.	1.0	42.9	39.9	0.0	0.0	0.0	0.0	3.4	7.7

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Kansas									
State & Local	2,080.	25.7	13.5	11.3	9.3	8.3	4.1	2.6	25.1
State	779.	0.8	28.7	15.0	24.2	10.3	0.9	0.0	20.2
Local	1,300.	40.6	4.4	9.2	0.4	7.1	6.1	4.2	28.1
County	276.	0.0	0.0	21.7	1.4	19.6	6.6	3.3	47.5
Municipal	390.	0.0	0.0	12.9	0.2	6.6	15.4	11.8	53.1

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Kentucky 1984 Per Capita Income: $10,300 1984 Population: 3,723,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Kentucky	6,577.7	18.8	17.5	19.9	18.7	17.1	10.9	8.0
Federal Aid	1,479.0	4.2	4.2	5.2	4.5	4.6	1.6	0.9
Total Own Source Revenue	5,098.8	14.6	13.3	14.6	14.1	12.5	9.3	7.2
Property Tax	645.3	1.8	1.8	2.1	2.3	2.6	2.8	3.0
All Income Taxes	1,101.5	3.2	3.1	3.3	2.5	2.2	1.8	0.5
General Sales Tax	754.3	2.2	2.2	2.5	2.9	1.9	--	--
Other Taxes	1,053.1	3.0	3.0	3.4	3.0	2.8	3.2	2.9
Charges & Misc. Total	1,544.5	4.4	3.3	3.3	3.4	3.1	1.6	0.8
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Kentucky	6,392.5	18.3	17.0	19.2	18.9	17.9	11.1	7.0
Education	2,266.3	6.5	6.1	7.4	7.2	7.1	4.0	2.1
Public Welfare	829.2	2.4	2.3	2.6	2.1	1.8	1.2	0.7
Highways	773.7	2.2	2.1	2.5	3.9	3.8	2.5	1.8
Health & Hospitals	393.8	1.1	1.2	1.1	1.1	1.0	0.7	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Kentucky										
State and Local	1,767.	22.5	n.a.	9.8	11.5	13.1	3.6	16.0	5.0	18.5
State*	1,296.	26.4	n.a.	4.8	15.6	14.7	4.1	18.8	5.1	10.3
Local	806.	6.8	41.3	13.9	0.0	5.1	1.3	4.9	2.7	24.0
County**	186.	8.3	21.7	15.5	0.0	1.5	0.0	7.0	2.6	42.5
Municipal**	208.	15.9	6.4	12.1	0.0	18.3	0.0	6.7	4.8	35.4
Ind. School Dist.**	384.	0.5	72.5	14.0	0.0	0.0	2.8	3.3	1.2	5.7

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Kentucky									
State & Local	1,717.	21.6	13.8	12.1	13.0	6.2	4.3	2.7	26.4
State	973.	0.2	24.4	18.2	22.5	6.0	1.7	0.0	27.0
Local	744.	49.6	0.0	4.1	0.6	6.4	7.7	6.1	25.5
County	154.	0.0	0.0	12.9	1.6	18.6	7.1	1.2	58.6
Municipal	188.	0.0	0.0	5.6	0.9	8.0	23.7	17.9	43.8

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Louisiana 1984 Per Capita Income: $10,809 1984 Population: 4,462,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Louisiana	9,861.1	21.6	21.1	22.5	22.9	20.0	16.3	10.6
Federal Aid	1,798.8	3.9	3.7	5.8	4.8	4.2	2.4	1.0
Total Own Source Revenue	8,062.3	17.7	17.4	16.7	18.2	15.8	13.9	9.6
Property Tax	739.2	1.6	1.3	1.8	2.7	2.4	2.2	2.7
All Income Taxes	669.2	1.5	1.2	1.1	1.6	0.9	0.6	0.5
General Sales Tax	1,835.5	4.0	4.2	4.0	3.6	2.5	2.0	z
Other Taxes	1,728.2	3.8	4.3	5.1	5.5	5.9	5.4	4.9
Charges & Misc. Total	3,090.2	6.8	6.4	4.7	4.8	4.1	3.7	1.5
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Louisiana	9,991.4	21.9	20.5	22.4	22.3	21.7	17.3	9.8
Education	3,190.6	7.0	7.0	7.5	8.3	8.3	5.4	2.6
Public Welfare	1,038.1	2.3	2.1	2.1	2.6	2.6	2.9	1.2
Highways	1,099.7	2.4	1.8	3.2	3.2	3.9	3.2	1.6
Health & Hospitals	1,171.9	2.6	2.4	2.4	1.9	1.5	1.0	0.7

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Louisiana										
State and Local	2,210.	18.2	n.a.	7.5	18.6	4.1	2.7	17.5	5.5	25.8
State*	1,370.	23.9	n.a.	0.0	14.5	6.7	4.3	25.8	3.8	20.9
Local	1,218.	6.2	30.9	13.6	17.5	0.0	0.0	2.8	5.7	23.3
County**	363.	5.2	14.0	16.7	12.0	0.0	0.0	2.0	6.2	43.8
Municipal**	366.	14.2	8.6	11.8	20.4	0.0	0.0	7.4	8.9	26.5
Ind. School Dist.**	480.	0.5	60.7	11.6	19.7	0.0	0.0	0.0	2.7	4.5

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Louisiana									
State & Local	2,239.	20.4	11.6	11.0	10.4	11.7	4.8	3.1	27.1
State	1,112.	0.3	23.2	15.0	20.5	12.1	1.5	0.0	27.4
Local	1,127.	40.2	0.1	7.1	0.4	11.4	8.1	6.1	26.7
County	337.	0.1	0.0	13.0	0.5	34.5	10.8	5.8	35.3
Municipal	311.	0.0	0.0	11.7	0.9	3.9	17.8	15.7	50.0

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Maine 1984 Per Capita Income: $10,817 1984 Population: 1,156,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Maine	2,360.2	20.9	20.2	21.6	22.3	15.4	11.5	8.4
Federal Aid	533.6	4.7	4.9	6.2	5.1	3.0	1.4	0.8
Total Own Source Revenue	1,826.6	16.2	15.2	15.4	17.3	12.5	10.1	7.6
Prop%roy Tax	511.2	4.5	4.5	4.5	6.6	5.1	4.4	4.5
All Income Taxes	314.0	2.8	2.6	1.9	1.1	--	--	--
General Sales Tax	315.4	2.8	2.6	3.0	3.0	2.3	1.1	--
Other Taxes	280.0	2.5	2.3	3.1	4.0	3.1	3.4	2.7
Charges & Misc. Total	406.1	3.6	3.3	2.9	2.6	2.0	1.2	0.5
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Maine	2,249.5	19.9	19.5	20.9	21.7	16.0	12.0	7.9
Education	774.5	6.9	6.8	7.6	7.7	6.3	3.6	2.0
Public Welfare	401.6	3.6	3.4	3.1	2.8	1.4	1.2	1.1
Highways	222.0	2.0	2.2	2.8	3.9	3.5	3.3	2.1
Health & Hospitals	111.6	1.0	0.8	0.9	0.9	0.8	0.7	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Maine										
State and Local	2,042.	22.6	n.a.	21.7	13.4	11.1	2.2	11.9	3.6	13.6
State*	1,414.	27.2	n.a.	0.9	19.3	16.0	3.2	16.9	4.2	11.2
Local	915.	8.5	29.6	46.9	0.0	0.0	0.0	0.4	1.6	13.0
County**	26.	11.9	7.1	63.5	0.0	0.0	0.0	0.2	2.6	13.3
Municipal**	280.	8.0	21.5	51.2	0.0	0.0	0.0	0.6	1.6	15.4
Ind. School Dist.**	224.	0.6	58.3	36.1	0.0	0.0	0.0	0.0	0.6	4.4

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Maine									
State & Local	1,946.	23.9	10.5	9.9	17.9	5.0	4.2	3.6	25.0
State	1,039.	0.3	19.7	11.6	32.5	6.4	1.3	0.2	28.0
Local	907.	51.1	0.0	7.9	1.0	3.3	7.5	7.6	21.6
County	24.	0.0	0.0	4.0	1.9	1.0	19.6	0.4	73.1
Municipal	273.	40.6	0.0	8.0	2.2	4.1	12.1	4.5	28.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Maryland 1984 Per Capita Income: $14,464 1984 Population: 4,349,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
General Revenue		1984	1982	1977	1972	1967	1957	1942
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Maryland	10,499.0	18.8	18.5	20.6	18.2	14.0	9.4	5.7
Federal Aid	1,710.8	3.1	3.4	4.2	2.8	1.8	0.8	0.4
Total Own Source Revenue	8,788.1	15.7	15.1	16.3	15.4	12.2	8.6	5.4
Property Tax	1,652.0	3.0	2.9	3.8	4.0	4.2	3.1	2.7
All Income Taxes	2,555.6	4.6	4.4	4.6	4.1	2.2	1.1	0.3
General Sales Tax	988.3	1.8	1.6	1.6	1.6	1.2	0.7	--
Other Taxes	1,339.8	2.4	2.0	2.9	2.7	2.6	2.3	1.7
Charges & Misc. Total	2,252.6	4.0	4.1	3.5	2.9	2.1	1.4	0.6
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Maryland	9,994.3	17.9	17.6	20.7	19.4	14.6	11.0	5.3
Education	3,527.1	6.3	6.2	8.2	5.2	6.2	3.6	1.2
Public Welfare	1,074.1	1.9	1.8	2.1	1.9	1.1	0.4	0.4
Highways	863.8	1.5	1.7	1.6	1.8	1.8	2.6	1.0
Health & Hospitals	578.6	1.0	1.3	1.5	1.4	1.1	0.9	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Maryland										
State and Local	2,414.	16.3	n.a.	15.7	9.4	22.5	1.9	12.8	4.3	17.2
State*	1,506.	20.9	n.a.	1.8	15.1	24.6	3.0	15.8	3.6	14.7
Local	1,286.	6.2	28.8	27.4	0.0	13.4	0.0	5.5	3.7	15.1
County**	863.	4.1	26.7	31.4	0.0	17.7	0.0	6.1	2.6	11.3
Municipal**	363.	8.8	38.3	21.9	0.0	5.3	0.0	4.8	3.5	14.7
Ind. School Dist.**	---------- not applicable ----------									

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Maryland									
State & Local	2,298.	23.2	12.1	8.6	10.7	5.8	5.5	6.4	27.6
State	1,011.	0.0	22.1	12.5	24.3	9.2	1.5	0.3	30.0
Local	1,287.	41.5	4.2	5.6	0.1	3.1	8.7	11.1	25.7
County	826.	54.7	5.9	4.4	0.1	1.5	8.0	3.7	21.6
Municipal	327.	25.0	1.5	10.9	0.1	8.4	14.0	11.2	28.8

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Massachusetts 1984 Per Capita Income: $14,782 1984 Population: 5,798,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Massachusetts	14,117.8	18.5	19.0	22.6	19.6	15.1	10.7	8.8
Federal Aid	2,904.0	3.8	4.2	4.9	3.5	2.1	0.8	0.6
Total Own Source Revenue	11,213.8	14.7	14.8	17.7	16.1	13.0	10.0	8.2
Property Tax	3,094.5	4.0	4.5	7.4	7.3	5.9	5.2	5.1
All Income Taxes	3,519.7	4.6	4.5	4.2	3.7	1.8	1.2	0.5
General Sales Tax	1,248.0	1.6	1.4	1.2	0.8	0.7	--	--
Other Taxes	1,121.3	1.5	1.5	2.4	2.4	2.9	2.5	2.0
Charges & Misc. Total	2,230.3	2.9	2.8	2.6	1.9	1.7	1.0	0.6
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Massachusetts	12,947.3	16.9	17.4	21.7	19.6	14.4	12.4	7.8
Education	3,743.0	4.9	5.1	7.3	4.7	3.0	1.8	1.8
Public Welfare	2,218.1	2.9	3.2	3.9	3.6	1.7	1.3	1.4
Highways	688.2	0.9	1.0	1.3	1.5	1.5	2.6	0.8
Health & Hospitals	1,204.9	1.6	1.6	1.5	1.5	1.3	1.3	0.7

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Massachusetts										
State and Local	2,435.	20.6	n.a.	21.9	8.8	19.8	5.2	7.9	3.3	12.5
State*	1,598.	21.7	n.a.	0.0	13.5	30.1	7.9	11.5	3.0	10.0
Local	1,310.	11.7	33.3	40.7	0.0	0.0	0.0	0.7	2.4	11.1
County**	25.	4.3	8.2	48.8	0.0	0.0	0.0	0.6	1.6	36.2
Municipal**	571.	9.2	37.6	38.5	0.0	0.0	0.0	1.0	1.6	12.1
Ind. School Dist.**	71.	0.0	50.3	0.0	0.0	0.0	0.0	0.0	1.3	4.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Massachusetts									
State & Local	2,233.	22.3	6.6	5.3	17.1	9.3	6.3	2.6	30.4
State	1,085.	0.0	13.5	5.8	34.5	13.3	0.8	0.4	31.7
Local	1,148.	43.3	0.1	4.8	0.7	5.5	11.6	4.6	29.3
County	24.	2.8	2.8	1.4	0.4	25.9	0.8	0.0	65.8
Municipal	534.	38.1	0.1	4.1	1.1	8.9	14.2	4.9	28.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Michigan 1984 Per Capita Income: $12,606 1984 Population: 9,075,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Michigan	23,823.1	22.9	20.7	21.2	19.9	14.6	10.7	7.9
Federal Aid	4,340.6	4.2	4.0	4.6	3.3	2.1	0.8	0.6
Total Own Source Revenue	19,482.5	18.7	16.6	16.6	16.6	12.5	9.8	7.4
Property Tax	5,451.2	5.2	4.9	4.9	5.3	4.3	3.8	3.4
All Income Taxes	4,986.6	4.8	3.4	4.0	2.9	0.2	--	--
General Sales Tax	2,273.1	2.2	1.9	2.3	2.5	2.5	1.9	1.4
Other Taxes	1,586.0	1.5	1.4	1.9	2.5	2.8	2.5	1.6
Charges & Misc. Total	5,185.6	5.0	5.0	3.6	3.4	2.7	1.6	1.0
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Michigan	21,670.3	20.8	19.5	20.5	19.7	15.6	11.9	7.1
Education	7,777.5	7.5	7.3	8.0	8.2	7.5	4.8	2.6
Public Welfare	4,098.5	3.9	3.1	3.3	2.7	1.2	0.7	1.0
Highways	1,284.6	1.2	1.1	1.5	1.7	1.9	2.2	1.1
Health & Hospitals	2,214.8	2.1	2.0	1.7	1.5	1.2	1.1	0.6

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Michigan										
State and Local	2,625.	18.2	n.a.	22.9	9.5	15.5	5.4	6.7	3.5	18.3
State*	1,613.	24.1	n.a.	1.1	15.5	23.1	8.8	9.9	2.7	12.0
Local	1,445.	6.2	26.9	40.3	0.0	2.4	0.0	1.0	3.3	19.8
County**	280.	7.2	30.3	23.4	0.0	0.0	0.0	0.7	4.0	28.3
Municipal**	422.	13.1	19.0	23.2	0.0	8.2	0.0	2.3	3.9	25.9
Ind. School Dist.**	685.	0.7	29.6	58.0	0.0	0.0	0.0	0.3	2.0	7.4

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Michigan									
State & Local	2,388.	24.8	11.1	5.9	18.9	10.2	5.2	3.0	20.9
State	1,031.	0.0	21.1	5.8	41.8	11.5	1.2	0.0	18.5
Local	1,357.	43.6	3.5	6.0	1.5	9.3	8.2	5.2	22.7
County	266.	0.0	0.0	17.0	7.7	25.6	4.8	3.7	41.2
Municipal	360.	0.0	0.0	9.3	0.1	9.8	23.9	13.8	43.1

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Minnesota 1984 Per Capita Income: $13,245 1984 Population: 4,162,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Minnesota	12,180.2	24.7	22.0	24.3	22.5	18.5	13.1	12.1
Federal Aid	1,928.5	3.9	4.0	5.1	3.8	3.0	1.3	1.1
Total Own Source Revenue	10,251.7	20.8	18.0	19.2	18.8	15.4	11.9	11.0
Property Tax	1,940.1	3.9	3.2	4.4	5.8	6.0	5.0	5.2
All Income Taxes	2,621.9	5.3	4.3	5.0	3.8	3.1	1.4	0.8
General Sales Tax	1,251.7	2.5	2.0	1.9	1.7	--	--	--
Other Taxes	1,288.5	2.6	2.5	3.4	3.1	3.1	3.3	3.2
Charges & Misc. Total	3,149.6	6.4	6.0	4.5	4.3	3.3	2.1	1.8
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Minnesota	10,867.0	22.0	22.0	23.6	22.8	18.6	14.1	9.8
Education	3,717.1	7.5	7.5	8.9	10.2	8.2	5.4	2.9
Public Welfare	1,644.3	3.3	3.3	3.1	2.4	1.6	1.2	1.5
Highways	1,092.2	2.2	2.0	2.5	2.9	3.3	2.9	2.2
Health & Hospitals	895.4	1.8	1.9	1.8	1.5	1.2	1.2	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Minnesota										
State and Local	2,927.	15.8	n.a.	15.9	10.3	19.0	2.5	10.6	6.2	19.7
State*	1,880.	20.0	n.a.	0.1	16.0	29.6	3.9	15.3	4.6	9.5
Local	1,748.	5.0	39.0	26.6	0.0	0.0	0.0	1.2	5.4	22.8
County**	439.	4.3	46.0	29.6	0.0	0.0	0.0	0.5	3.7	14.5
Municipal**	528.	8.1	19.9	17.2	0.0	0.0	0.0	3.6	8.3	41.7
Ind. School Dist.**	646.	0.7	55.1	33.9	0.0	0.0	0.0	0.0	2.8	7.2

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Minnesota									
State & Local	2,611.	23.3	10.9	10.1	15.1	8.2	3.6	2.3	26.4
State	986.	0.0	28.9	11.7	22.2	9.9	0.8	0.0	26.5
Local	1,625.	37.4	0.0	9.0	10.8	7.3	5.4	3.7	26.4
County	406.	0.0	0.0	16.4	40.2	13.1	4.6	0.3	25.4
Municipal	461.	0.0	0.0	14.7	2.8	6.5	14.5	8.0	53.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Mississippi 1984 Per Capita Income: $8,776 1984 Population: 2,598,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Mississippi	4,575.1	21.8	21.1	23.5	23.3	20.0	16.4	9.7
Federal Aid	1,059.8	5.1	5.5	6.6	6.4	5.1	2.8	1.3
Total Own Source Revenue	3,515.3	16.8	15.6	16.8	16.9	14.9	13.6	8.4
Property Tax	491.9	2.3	2.2	2.6	2.8	3.1	3.0	3.1
All Income Taxes	370.3	1.8	1.3	1.7	1.2	0.7	0.9	0.5
General Sales Tax	866.3	4.1	4.1	4.5	4.5	3.4	2.8	1.0
Other Taxes	533.6	2.5	2.5	3.1	3.9	3.9	4.3	2.9
Charges & Misc. Total	1,253.2	6.0	5.5	5.0	4.5	3.8	2.5	1.0
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Mississippi	4,381.7	20.9	21.1	22.9	22.7	20.1	15.5	7.6
Education	1,541.3	7.4	7.6	8.6	8.3	8.0	5.2	2.2
Public Welfare	495.5	2.4	2.4	2.1	3.0	2.1	1.8	0.5
Highways	516.5	2.5	2.8	3.5	3.9	4.0	4.0	2.1
Health & Hospitals	732.4	3.5	3.0	2.7	2.2	1.5	1.1	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Mississippi										
State and Local	1,761.	23.2	n.a.	10.8	18.9	5.7	2.4	11.7	2.8	24.6
State*	1,191.	29.7	n.a.	0.0	28.0	8.4	3.6	16.3	2.5	11.2
Local	978.	5.5	41.3	19.3	0.0	0.0	0.0	1.2	2.0	30.7
County**	335.	4.7	16.5	21.7	0.0	0.0	0.0	0.8	1.6	54.4
Municipal**	195.	11.0	25.1	18.4	0.0	0.0	0.0	4.4	3.9	35.5
Ind. School Dist.**	425.	1.3	70.3	18.4	0.0	0.0	0.0	0.0	1.0	8.8

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Mississippi									
State & Local	1,687.	21.5	13.7	11.8	11.3	16.7	3.7	1.7	19.6
State	757.	0.2	23.5	14.9	24.3	11.8	1.7	0.0	23.6
Local	929.	38.8	5.7	9.2	0.7	20.7	5.4	3.0	16.4
County	305.	0.6	0.0	20.3	1.5	50.8	3.2	1.3	22.3
Municipal	180.	0.0	0.0	13.2	1.2	20.5	22.5	12.7	29.9

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Missouri 1984 Per Capita Income: $12,149 1984 Population: 5,008,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Missouri	8,629.6	15.8	15.0	17.1	16.7	14.1	9.2	7.5
Federal Aid	1,630.7	3.0	3.2	4.1	3.3	2.6	1.5	0.9
Total Own Source Revenue	6,998.9	12.8	11.8	13.0	13.4	11.5	7.7	6.6
Property Tax	1,171.1	2.1	2.3	3.3	4.0	3.8	3.0	3.0
All Income Taxes	1,205.6	2.2	2.1	2.0	2.0	1.2	0.6	0.2
General Sales Tax	1,707.9	3.1	2.4	2.6	2.2	2.0	1.2	1.0
Other Taxes	985.8	1.8	1.8	2.4	2.6	2.3	1.9	1.8
Charges & Misc. Total	1,928.5	3.5	3.2	2.7	2.6	2.2	1.1	0.6
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Missouri	8,122.4	14.9	14.4	15.8	17.1	14.2	9.8	6.6
Education	3,016.3	5.5	5.4	6.3	7.0	6.0	3.4	1.9
Public Welfare	857.5	1.6	1.6	1.6	1.8	1.4	1.5	1.1
Highways	704.5	1.3	1.3	1.8	2.1	2.2	1.8	1.0
Health & Hospitals	906.6	1.7	1.6	1.6	1.3	1.0	0.7	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Missouri										
State and Local	1,723.	18.9	n.a.	13.6	19.8	12.1	1.9	11.4	4.7	17.6
State*	1,011.	24.8	n.a.	0.1	26.2	17.8	3.3	12.8	3.7	10.8
Local	964.	7.7	25.7	24.1	7.9	2.8	0.0	7.0	4.6	20.2
County**	153.	7.5	10.7	23.4	22.9	0.0	0.0	4.9	5.2	24.2
Municipal**	346.	12.5	7.4	8.3	11.7	7.9	0.0	17.2	5.0	26.3
Ind. School Dist.**	480.	0.5	42.3	30.7	0.0	0.0	0.0	0.0	2.8	6.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Missouri									
State & Local	1,622.	26.8	10.3	8.7	10.6	11.2	6.0	2.9	23.5
State	664.	0.0	21.7	12.6	25.4	12.7	1.6	0.0	26.1
Local	958.	45.4	2.4	6.0	0.3	10.1	9.1	5.0	21.7
County	126.	0.0	0.0	15.9	1.5	28.9	9.1	3.4	41.3
Municipal	292.	0.0	0.0	11.1	0.4	12.1	23.6	10.0	42.7

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Montana 1984 Per Capita Income: $10,546 1984 Population: 824,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9		18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Montana	2,139.9		24.1	25.1	24.6	19.6	14.5	11.4
Federal Aid	446.7		4.7	7.3	6.5	4.9	2.6	1.4
Total Own Source Revenue	1,693.2		19.3	17.8	18.1	14.8	11.9	10.0
Property Tax	485.0		6.2	6.4	7.4	6.4	5.7	5.7
All Income Taxes	205.7		2.6	3.2	3.1	1.7	0.8	0.5
General Sales Tax	0.0		0.0	--	--	--	--	--
Other Taxes	359.5		4.3	4.0	4.1	3.4	3.3	2.1
Charges & Misc. Total	642.9		6.2	4.2	3.5	3.2	2.1	1.7
Direct General Expenditure								
U.S. State and Local	$503,282.4		17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Montana	1,958.2		20.9	24.4	23.0	19.4	14.8	10.4
Education	754.5		8.4	9.6	9.3	7.8	5.3	8.0
Public Welfare	185.5		2.1	1.9	1.7	1.1	1.1	1.6
Highways	265.8		2.8	4.6	5.4	5.2	4.2	2.6
Health & Hospitals	107.7		1.2	1.4	0.9	0.8	0.7	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Montana										
State and Local	2,597.	20.9	n.a.	22.7	0.0	8.0	1.7	16.8	8.2	21.9
State*	1,485.	30.0	n.a.	3.2	0.0	13.9	2.9	27.7	10.8	10.6
Local	1,455.	6.6	22.7	37.2	0.0	0.0	0.0	1.7	3.5	28.2
County**	472.	6.9	7.4	61.8	0.0	0.0	0.0	2.7	4.0	16.6
Municipal**	414.	6.6	5.5	17.2	0.0	0.0	0.0	3.0	3.7	63.5
Ind. School Dist.**	705.	3.8	38.5	24.3	0.0	0.0	0.0	0.0	2.3	5.2

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Montana									
State & Local	2,376.	28.1	10.5	13.6	9.5	5.5	3.3	2.7	26.9
State	1,072.	0.0	22.1	21.0	18.7	8.0	1.3	0.0	28.9
Local	1,304.	51.2	0.9	7.5	1.9	3.4	5.0	5.0	25.2
County	281.	1.0	0.0	22.1	8.7	9.3	8.3	1.3	49.1
Municipal	274.	0.0	0.0	12.9	0.2	1.2	14.4	20.8	50.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Nebraska 1984 Per Capita Income: $12,429 1984 Population: 1,606,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Nebraska	3,532.5	19.7	18.3	21.2	18.4	15.2	10.6	8.5
Federal Aid	559.8	3.1	3.1	3.9	2.9	2.8	1.3	1.0
Total Own Source Revenue	2,972.7	16.6	15.2	17.4	15.5	12.4	9.3	7.5
Property Tax	814.2	4.5	4.3	6.0	5.9	6.7	5.3	4.4
All Income Taxes	371.2	2.1	1.7	2.2	1.1	--	--	--
General Sales Tax	429.0	2.4	2.1	2.3	1.8	--	--	--
Other Taxes	364.2	2.0	2.0	2.3	2.8	2.6	2.3	2.0
Charges & Misc. Total	994.0	5.6	5.1	4.5	3.9	3.1	1.7	1.1
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Nebraska	3,302.4	18.4	17.3	19.7	17.6	15.5	10.1	7.7
Education	1,307.9	7.3	7.0	8.3	7.5	6.3	4.3	2.4
Public Welfare	311.8	1.7	1.5	1.5	1.5	0.9	0.8	1.1
Highways	434.8	2.4	2.3	2.7	3.0	3.4	2.8	1.8
Health & Hospitals	337.7	1.9	1.7	1.7	1.2	1.1	0.8	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Nebraska										
State and Local	2,200.	15.8	n.a.	23.0	12.1	8.6	1.9	10.3	6.7	21.4
State*	1,197.	24.1	n.a.	0.1	19.5	15.8	3.5	16.7	4.5	14.0
Local	1,289.	4.7	20.6	39.2	2.6	0.0	0.0	2.1	7.2	23.6
County**	228.	4.3	18.1	37.5	0.2	0.0	0.0	5.6	5.9	26.7
Municipal**	317.	9.1	13.7	24.2	10.6	0.0	0.0	4.4	5.2	29.0
Ind. School Dist.**	612.	1.2	28.0	52.0	0.0	0.0	0.0	0.1	2.4	9.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Nebraska									
State & Local	2,056.	26.9	12.8	13.2	9.4	10.2	4.1	2.1	21.4
State	813.	0.0	27.0	18.4	21.6	10.6	1.4	0.0	21.1
Local	1,244.	44.4	3.5	9.7	1.5	10.0	5.8	3.5	21.6
County	211.	0.5	0.0	31.6	7.7	16.7	5.6	0.9	37.1
Municipal	284.	0.0	0.0	17.4	0.9	7.9	20.2	13.7	40.0

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Nevada 1984 Per Capita Income: $13,317 1984 Population: 911,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Nevada	2,155.5	19.4	18.2	21.3	21.0	19.5	14.6	8.3
Federal Aid	298.4	2.7	2.9	4.0	3.7	4.7	2.5	2.1
Total Own Source Revenue	1,857.1	16.7	15.3	17.3	17.3	14.8	12.0	6.1
Property Tax	271.6	2.4	1.8	4.2	4.4	4.4	3.4	3.2
All Income Taxes	0.0	0.0	0.0	--	--	--	--	--
General Sales Tax	411.4	3.7	3.8	3.1	2.8	1.6	1.5	--
Other Taxes	549.9	5.0	4.5	5.7	5.7	5.1	4.4	2.0
Charges & Misc. Total	624.2	5.6	5.2	4.4	4.4	3.8	2.7	0.9
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Nevada	2,181.1	19.7	18.0	21.0	21.9	20.6	14.9	7.2
Education	555.5	5.0	5.5	6.7	7.2	6.5	3.9	1.7
Public Welfare	120.2	1.1	1.1	1.4	1.3	0.9	0.6	0.6
Highways	219.9	2.0	1.7	2.5	3.0	4.3	3.6	2.4
Health & Hospitals	242.6	2.2	1.9	2.3	1.8	1.7	1.3	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Nevada										
State and Local	2,366.	13.8	n.a.	12.6	19.1	0.0	0.0	25.5	6.9	22.1
State*	1,386.	19.7	n.a.	2.6	32.6	0.0	0.0	33.1	4.6	7.0
Local	1,543.	3.6	36.0	17.0	0.0	0.0	0.0	9.4	6.5	27.5
County**	749.	3.9	16.8	13.3	0.0	0.0	0.0	13.2	9.4	40.2
Municipal**	294.	3.4	32.6	7.9	0.0	0.0	0.0	15.4	5.0	26.6
Ind. School Dist.**	491.	0.9	66.5	27.1	0.0	0.0	0.0	0.2	1.8	3.5

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Nevada									
State & Local	2,394.	18.4	7.1	10.1	5.5	11.1	7.8	3.1	36.8
State	776.	0.0	21.9	20.1	14.8	7.1	1.4	0.0	34.6
Local	1,618.	27.2	0.0	5.3	1.1	13.0	10.9	4.6	37.9
County	841.	0.0	0.0	7.0	2.0	23.1	12.0	3.8	52.0
Municipal	251.	0.0	0.0	10.2	0.1	6.6	26.9	14.7	41.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

New Hampshire 1984 Per Capita Income: $13,188 1984 Population: 977,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: New Hampshire	$1,442.2	15.3	16.5	17.8	17.8	13.7	10.5	10.2
Federal Aid	$284.9	3.0	4.2	4.1	3.0	2.3	1.0	1.0
Total Own Source Revenue	$1,157.3	12.3	12.3	13.7	14.8	11.4	9.5	9.3
Property Tax	$526.9	5.6	5.6	6.6	7.3	5.9	5.1	5.0
All Income Taxes	$94.9	1.0	1.0	0.8	0.8	0.1	0.1	0.2
General Sales Tax	$0.0	0.0	--	--	--	--	--	--
Other Taxes	$230.6	2.4	2.6	3.3	4.0	3.3	2.9	3.1
Charges & Misc. Total	$304.9	3.2	3.1	3.1	2.6	2.1	1.4	1.0
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Nevada	$1,800.7	18.0	20.2	21.0	21.9	20.6	14.9	7.2
Education	$552.8	5.5	6.2	6.7	7.2	6.5	3.9	1.7
Public Welfare	$114.8	1.1	1.0	1.4	1.3	0.9	0.6	0.6
Highways	$173.2	1.7	2.6	2.5	3.0	4.3	3.6	2.4
Health & Hospitals	$190.7	1.9	1.9	2.3	1.8	1.7	1.3	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
New Hampshire										
State and Local	1,829.	18.5	n.a.	36.4	0.0	1.2	5.4	16.7	4.5	17.2
State*	1,038.	27.3	n.a.	1.6	0.0	2.2	9.4	28.5	6.2	22.1
Local	941.	5.9	13.2	69.0	0.0	0.0	0.0	1.0	1.9	9.0
County**	97.	3.1	31.2	45.0	0.0	0.0	0.0	0.0	2.6	17.9
Municipal**	281.	10.0	12.5	65.6	0.0	0.0	0.0	1.5	2.4	7.8
Ind. School Dist.**	346.	0.1	8.6	86.2	0.0	0.0	0.0	0.0	0.7	4.3

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
New Hampshire									
State & Local	1,729.	24.9	9.6	12.5	11.5	5.8	5.8	3.4	26.5
State	802.	0.0	20.6	16.2	18.9	11.9	1.8	1.1	29.5
Local	927.	46.5	0.0	9.3	5.1	0.5	9.4	5.3	23.8
County	81.	0.0	0.0	0.0	51.1	0.3	5.2	0.6	42.8
Municipal	309.	35.4	0.0	13.5	1.2	0.5	13.7	10.3	25.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

New Jersey 1984 Per Capita Income: $15,439 1984 Population: 7,515,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: New Jersey	18,926.3	17.9	16.8	18.9	16.6	12.6	8.5	7.8
Federal Aid	2,790.0	2.6	2.7	3.6	2.6	1.4	0.4	0.3
Total Own Source Revenue	16,136.4	15.3	14.0	15.2	14.0	11.2	8.1	7.5
Property Tax	5,108.2	4.8	4.8	6.4	6.7	5.4	4.5	5.2
All Income Taxes	2,597.8	2.5	2.2	1.9	0.4	0.3	--	--
General Sales Tax	2,054.1	1.9	1.5	1.7	1.6	0.9	--	--
Other Taxes	2,542.0	2.4	2.4	2.7	3.0	2.9	2.5	1.7
Charges & Misc. Total	3,834.3	3.6	3.1	2.5	2.4	1.7	1.2	0.6
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: New Jersey	17,210.3	16.3	16.0	18.2	17.2	12.2	9.4	7.2
Education	5,842.7	5.5	5.6	6.6	6.7	4.8	3.1	2.0
Public Welfare	2,094.2	2.0	2.1	2.3	2.1	0.7	0.4	0.5
Highways	1,074.6	1.0	1.1	1.0	1.9	1.6	1.5	0.8
Health & Hospitals	1,006.9	1.0	1.0	1.0	1.0	0.8	0.7	0.7

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
New Jersey										
State and Local	2,518.	14.7	n.a.	27.0	10.9	9.3	4.4	13.4	3.2	17.1
State*	1,589.	19.5	n.a.	0.4	17.2	14.8	7.0	20.5	2.8	16.8
Local	1,443.	4.3	34.3	46.7	0.0	0.0	0.0	0.9	2.5	11.3
County**	337.	5.1	32.5	46.5	0.0	0.0	0.0	0.6	1.8	13.0
Municipal**	328.	3.1	41.3	39.7	0.0	0.0	0.0	1.9	2.4	10.9
Ind. School Dist.**	528.	0.2	35.4	60.3	0.0	0.0	0.0	0.0	0.5	3.4

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
New Jersey									
State & Local	2,290.	26.6	7.4	6.2	12.2	5.9	5.8	4.0	32.0
State	866.	0.0	15.4	9.7	19.9	10.2	1.8	0.1	43.0
Local	1,424.	42.7	2.5	4.2	7.5	3.2	8.2	6.4	25.3
County	336.	7.0	10.8	4.6	29.3	9.2	1.7	0.1	37.3
Municipal	327.	26.0	0.0	5.4	2.2	3.9	22.0	7.6	33.0

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

New Mexico 1984 Per Capita Income: $10,259 1984 Population: 1,424,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: New Mexico	4,341.0	32.2	29.1	25.1	26.0	23.6	17.2	11.6
Federal Aid	653.4	4.8	4.8	6.9	7.7	7.1	3.9	1.5
Total Own Source Revenue	3,687.6	27.3	24.3	18.1	18.3	16.5	13.3	10.1
Property Tax	210.2	1.6	1.7	2.2	2.6	2.6	2.1	2.7
All Income Taxes	128.3	1.0	0.6	0.9	1.7	0.8	0.4	0.3
General Sales Tax	661.3	4.9	4.9	4.3	4.0	3.3	2.7	1.6
Other Taxes	700.1	5.2	5.6	4.6	4.5	4.8	4.0	3.3
Charges & Misc. Total	1,987.7	14.7	11.4	6.2	5.5	5.1	4.2	2.2
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: New Mexico	3,510.2	26.0	24.5	22.3	23.8	23.1	16.2	10.1
Education	1,337.2	9.9	10.0	10.2	10.9	11.5	6.4	3.6
Public Welfare	241.3	1.8	1.9	1.7	2.3	1.7	1.3	0.8
Highways	431.6	3.2	3.1	2.4	3.5	4.0	3.8	2.6
Health & Hospitals	302.7	2.2	2.2	1.7	1.4	1.2	0.9	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
New Mexico										
State and Local	3,048.	15.1	n.a.	4.8	15.2	1.7	1.2	16.1	11.6	34.2
State*	2,067.	16.9	n.a.	0.5	19.6	2.5	1.8	22.3	14.2	21.0
Local	1,665.	6.6	39.7	8.3	3.5	0.0	0.0	1.8	3.6	36.5
County**	176.	12.8	17.2	30.3	4.6	0.0	0.0	7.4	5.3	21.7
Municipal**	860.	6.3	14.6	3.6	5.8	0.0	0.0	2.0	3.7	63.5
Ind. School Dist.**	618.	4.6	81.7	8.1	0.0	0.0	0.0	0.0	2.9	2.7

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
New Mexico									
State & Local	2,465.	25.4	12.7	12.3	6.9	8.6	4.5	2.8	26.8
State	1,196.	0.5	26.1	19.4	13.6	12.5	1.3	0.0	26.5
Local	1,269.	48.9	0.0	5.6	0.5	4.9	7.4	5.5	27.0
County	149.	0.0	0.0	18.6	4.0	21.5	13.1	1.4	41.3
Municipal	474.	0.0	0.0	9.3	0.1	6.5	15.8	14.3	54.0

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

New York 1984 Per Capita Income: $14,318 1984 Population: 17,734,990

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: New York	58,496.3	25.5	23.9	26.5	22.4	17.7	11.1	10.3
Federal Aid	10,937.7	4.8	4.5	5.1	3.7	2.0	0.6	0.4
Total Own Source Revenue	47,558.6	20.7	19.5	21.4	18.8	15.7	10.5	9.9
Property Tax	11,519.6	5.0	5.0	6.4	5.8	5.2	4.3	5.3
All Income Taxes	13,642.8	5.9	5.7	5.7	4.5	3.6	1.8	1.2
General Sales Tax	7,164.3	3.1	2.9	3.1	2.7	1.7	1.0	--
Other Taxes	5,450.5	2.4	1.9	2.6	2.8	2.7	2.0	2.6
Charges & Misc. Total	9,781.4	4.3	3.9	3.7	3.0	2.5	1.5	0.8
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: New York	53,861.3	23.5	23.0	24.9	25.1	17.7	11.7	8.6
Education	15,691.6	6.8	6.7	7.7	8.7	6.5	3.5	2.1
Public Welfare	9,564.5	4.2	3.9	4.4	3.6	1.7	0.9	1.3
Highways	2,854.7	1.2	1.3	1.2	1.6	1.7	1.6	0.9
Health & Hospitals	5,343.6	2.3	2.3	2.3	2.8	1.7	1.3	0.8

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
New York										
State and Local	3,298.	18.7	n.a.	19.7	12.2	18.7	4.6	9.3	3.9	12.8
State*	1,922.	25.4	n.a.	0.0	11.4	27.5	4.5	11.8	3.6	7.2
Local	2,277.	5.6	32.3	28.5	8.1	3.8	3.0	3.5	2.6	12.5
County**	387.	5.0	29.9	23.3	21.3	0.0	0.0	0.8	2.1	16.3
Municipal**	1,328.	7.5	31.8	21.1	7.6	6.6	5.1	5.3	2.4	11.3
Ind. School Dist.**	432.	0.1	43.0	50.8	0.0	0.0	0.0	1.0	2.0	3.1

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
New York									
State & Local	3,037.	22.1	7.1	5.3	17.8	9.9	5.6	3.6	28.7
State	998.	0.0	17.4	6.5	25.7	14.7	1.1	0.1	34.6
Local	2,039.	32.9	2.0	4.7	13.9	7.6	7.8	5.3	25.8
County	336.	1.8	7.0	6.6	26.1	12.8	8.5	6.6	30.5
Municipal	1,114.	21.4	1.5	3.5	17.5	9.8	10.5	6.4	29.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

North Carolina 1984 Per Capita Income: $10,850 1984 Population: 6,165,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: North Carolina	10,790.9	18.1	17.4	19.3	17.7	15.2	12.1	8.6
Federal Aid	2,130.5	3.6	3.6	5.2	3.6	2.8	1.9	0.7
Total Own Source Revenue	8,660.4	14.5	13.8	14.0	14.1	12.4	10.2	7.9
Property Tax	1,410.2	2.4	2.4	2.6	2.8	2.6	2.3	2.2
All Income Taxes	2,153.0	3.6	3.4	3.3	2.7	2.5	1.6	1.1
General Sales Tax	1,310.0	2.2	2.0	2.2	2.1	1.8	1.2	0.8
Other Taxes	1,458.4	2.5	2.5	2.9	3.6	3.0	3.3	3.0
Charges & Misc. Total	2,328.7	3.9	3.7	3.1	2.9	2.4	1.7	0.9
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: North Carolina	9,878.7	16.6	16.9	18.4	17.4	15.3	12.1	6.8
Education	4,202.5	7.1	7.3	8.1	7.6	7.1	4.9	2.3
Public Welfare	989.6	1.7	1.6	1.5	1.7	1.1	0.9	0.5
Highways	748.8	1.3	1.2	1.7	2.3	2.5	2.5	1.3
Health & Hospitals	1,021.4	1.7	1.8	1.9	1.3	1.1	0.9	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
North Carolina										
State and Local	1,750.	19.7	n.a.	13.1	12.1	16.5	3.4	13.5	3.0	18.6
State*	1,205.	23.2	n.a.	1.0	13.5	24.0	5.0	19.0	2.0	11.0
Local	962.	6.9	41.4	22.6	5.2	0.0	0.0	0.8	2.9	20.1
County**	730.	3.4	50.2	21.2	6.8	0.0	0.0	0.6	1.6	15.8
Municipal**	198.	14.0	16.1	31.6	0.0	0.0	0.0	1.9	7.6	20.2
Ind. School Dist.**	---------- not applicable ----------									

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
North Carolina									
State & Local	1,602.	26.3	16.3	7.6	10.0	10.3	4.8	2.4	22.4
State	698.	0.6	30.1	14.5	18.4	11.1	1.9	0.0	23.4
Local	905.	46.0	5.6	2.3	3.6	9.7	7.0	4.2	21.6
County	678.	61.4	7.5	0.0	4.8	9.1	2.7	1.1	13.3
Municipal	173.	0.0	0.0	11.9	0.1	1.7	26.1	16.1	44.1

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

North Dakota 1984 Per Capita Income: $12,360 1984 Population: 686,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: North Dakota	$1,545.4	21.5	23.1	24.6	22.3	23.0	17.9	16.6
Federal Aid	$298.5	4.1	5.2	6.5	5.0	4.5	2.2	1.5
Total Own Source Revenue	$1,246.9	17.3	17.9	18.1	17.2	18.4	15.6	15.2
Property Tax	$199.6	2.8	3.3	3.9	4.8	5.9	6.1	7.8
All Income Taxes	$73.1	1.0	1.7	2.0	1.3	0.9	0.5	0.2
General Sales Tax	$146.9	2.0	2.3	2.9	2.7	1.5	1.5	1.1
Other Taxes	$318.7	4.4	3.0	3.0	3.2	3.2	3.4	2.4
Charges & Misc. Total	$508.5	7.1	7.7	6.3	5.2	6.8	4.1	3.5
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: North Dakota	1,690.7	21.3	19.9	23.3	21.7	23.5	17.7	12.3
Education	637.1	8.0	7.7	8.9	9.3	9.1	5.6	3.5
Public Welfare	148.5	1.9	1.5	1.8	1.7	1.5	1.4	1.4
Highways	240.3	3.0	2.5	4.0	4.2	5.2	5.0	2.5
Health & Hospitals	88.0	1.1	1.1	0.8	0.8	0.7	0.7	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
North Dakota										
State and Local	2,696.	20.3	n.a.	12.1	11.0	4.0	2.4	20.0	5.9	24.3
State*	2,028.	22.7	n.a.	0.1	14.7	5.3	3.1	25.9	5.3	21.8
Local	1,168.	7.6	41.1	27.8	0.0	0.0	0.0	1.1	4.3	18.3
County**	250.	8.2	33.4	32.8	0.0	0.0	0.0	1.6	5.3	15.9
Municipal**	266.	13.2	16.8	17.7	0.0	0.0	0.0	3.2	6.2	42.5
Ind. School Dist.**	605.	2.8	56.4	27.8	0.0	0.0	0.0	0.0	3.0	7.4

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
North Dakota									
State & Local	2,465.	22.7	15.0	14.2	8.8	5.2	2.8	1.7	29.6
State	1,363.	0.0	26.1	15.9	14.1	8.9	0.8	0.0	34.2
Local	1,102.	50.8	1.2	12.2	2.2	0.6	5.2	3.9	23.9
County	207.	0.5	0.0	39.6	11.7	1.7	6.1	0.0	40.3
Municipal	243.	0.0	0.0	14.8	0.0	1.4	16.7	17.7	49.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Ohio 1984 Per Capita Income: $12,355 1984 Population: 10,752,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Ohio	22,267.8	18.5	16.2	16.4	15.4	12.4	8.8	7.5
Federal Aid	3,745.9	3.1	3.1	3.3	2.3	1.8	0.7	0.6
Total Own Source Revenue	18,521.9	15.4	13.1	13.1	13.1	10.6	8.1	6.9
Property Tax	3,992.5	3.3	3.2	3.7	4.4	4.3	3.2	2.9
All Income Taxes	4,131.7	3.4	2.5	2.2	1.3	0.4	0.3	--
General Sales Tax	2,845.5	2.4	1.8	1.8	1.7	1.2	1.1	0.9
Other Taxes	2,428.0	2.0	2.0	2.2	2.7	2.4	2.1	2.3
Charges & Misc. Total	5,124.3	4.3	3.7	3.2	2.9	2.3	1.4	0.8
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Ohio	21,191.5	17.6	16.3	17.2	15.4	12.8	9.8	6.5
Education	7,675.0	6.4	5.9	7.0	6.7	5.4	3.6	2.0
Public Welfare	3,266.6	2.7	2.4	1.9	1.6	1.1	0.8	0.9
Highways	1,822.3	1.5	1.1	1.4	1.8	2.2	2.0	1.2
Health & Hospitals	1,884.2	1.6	1.6	1.6	1.2	0.7	0.7	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Ohio										
State and Local	2,071.	16.8	n.a.	17.9	12.8	16.2	2.4	10.9	3.7	19.3
State*	1,243.	21.5	n.a.	0.9	19.5	18.6	3.9	16.9	2.2	15.5
Local	1,259.	6.4	33.2	28.7	1.8	8.3	0.0	1.3	3.9	16.5
County**	311.	4.8	38.5	18.1	4.6	0.0	0.0	1.8	5.9	24.3
Municipal**	316.	12.5	9.9	10.8	0.0	33.0	0.0	2.7	5.0	24.8
Ind. School Dist.**	547.	0.4	47.2	44.7	0.0	0.0	0.0	0.0	1.7	5.8

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Ohio									
State & Local	1,971.	26.0	10.2	8.6	15.4	8.9	5.6	3.6	21.7
State	782.	0.0	24.1	13.4	28.7	10.5	1.0	0.9	21.4
Local	1,189.	43.2	1.0	5.4	6.7	7.9	8.6	5.4	21.9
County	289.	1.7	0.0	8.1	27.5	25.1	3.4	3.8	30.4
Municipal	297.	0.0	0.0	10.8	0.0	5.1	28.4	15.4	40.3

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Oklahoma 1984 Per Capita Income: $11,654 1984 Population: 3,298,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Oklahoma	6,688.3	18.5	18.2	19.7	19.9	18.7	14.1	10.7
Federal Aid	1,092.5	3.0	2.8	5.1	4.9	4.7	2.5	1.5
Total Own Source Revenue	5,595.7	15.5	15.4	14.6	15.0	14.1	11.6	9.2
Property Tax	658.3	1.8	1.6	2.4	2.9	3.4	2.8	3.0
All Income Taxes	755.1	2.1	2.4	1.8	1.4	0.9	0.6	0.6
General Sales Tax	881.1	2.4	2.6	2.2	1.8	1.4	1.3	1.0
Other Taxes	1,526.9	4.2	4.6	4.3	4.7	4.6	4.5	3.8
Charges & Misc. Total	1,774.5	4.9	4.3	3.9	4.2	3.7	2.3	0.9
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Oklahoma	6,367.2	17.6	15.9	18.4	19.7	19.0	15.0	9.1
Education	2,528.3	7.0	6.7	7.5	7.4	7.6	5.4	3.0
Public Welfare	704.6	1.9	2.1	2.3	3.4	3.4	2.8	1.9
Highways	572.6	1.6	1.5	1.9	2.5	3.0	3.2	1.7
Health & Hospitals	675.8	1.9	1.5	1.5	1.3	1.0	0.7	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Oklahoma										
State and Local	2,028.	16.3	n.a.	9.8	13.2	9.8	1.5	22.8	6.9	19.7
State*	1,343.	19.9	n.a.	0.0	10.3	14.8	2.2	32.7	5.1	14.4
Local	1,066.	6.0	35.3	18.7	12.1	0.0	0.0	2.2	6.6	19.2
County**	163.	3.1	27.9	28.6	0.0	0.0	0.0	0.3	17.4	20.9
Municipal**	396.	8.9	2.6	3.7	32.5	0.0	0.0	5.1	8.9	37.9
Ind. School Dist.**	503.	2.1	63.6	27.5	0.0	0.0	0.0	0.5	0.9	3.1

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Oklahoma									
State & Local	1,931.	26.8	12.9	9.0	11.1	10.6	4.5	3.1	22.0
State	861.	0.0	29.0	11.9	24.6	12.0	1.3	0.0	21.2
Local	1,070.	48.4	0.0	6.7	0.2	9.5	7.0	5.7	22.7
County	145.	0.5	0.0	28.4	0.6	25.9	5.0	0.1	39.6
Municipal	356.	0.0	0.0	8.5	0.2	17.9	19.0	17.0	37.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Oregon 1984 Per Capita Income: $11,612 1984 Population: 2,674,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Oregon	6,603.5	23.1	21.7	24.1	21.3	18.0	14.2	8.0
Federal Aid	1,268.1	4.4	4.5	6.1	4.9	3.5	2.0	0.9
Total Own Source Revenue	5,335.4	18.7	17.2	18.0	16.3	14.6	12.2	7.1
Property Tax	1,526.6	5.3	4.8	5.9	6.2	5.2	4.4	3.1
All Income Taxes	1,361.9	4.8	4.1	4.5	3.4	3.2	3.3	0.9
General Sales Tax	0.0	0.0	0.0	--	--	--	--	--
Other Taxes	643.0	2.2	2.2	2.7	2.8	2.5	2.6	2.0
Charges & Misc. Total	1,803.9	6.3	6.2	4.9	4.0	3.6	2.0	1.0
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Oregon	6,371.8	22.3	22.0	23.0	21.8	19.1	13.9	8.8
Education	2,410.7	8.4	8.2	9.6	9.3	8.8	5.4	1.9
Public Welfare	486.0	1.7	1.8	2.4	1.7	1.1	1.1	0.8
Highways	481.7	1.7	1.9	1.8	3.1	3.2	3.0	1.8
Health & Hospitals	407.9	1.4	1.3	1.4	1.0	0.9	0.7	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Oregon										
State and Local	2,470.	19.2	n.a.	23.1	0.0	18.4	2.2	9.7	10.8	16.6
State*	1,427.	24.0	n.a.	0.0	0.0	31.9	3.8	12.8	13.9	11.8
Local	1,464.	9.0	27.1	39.0	0.0	0.0	0.0	4.0	4.6	16.4
County**	248.	13.8	35.3	24.0	0.0	0.0	0.0	4.7	5.5	14.9
Municipal**	298.	13.9	9.2	29.2	0.0	0.0	0.0	9.8	8.5	25.7
Ind. School Dist.**	750.	1.8	36.7	50.8	0.0	0.0	0.0	0.0	2.4	6.6

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Oregon									
State & Local	2,383.	26.2	11.6	7.6	7.6	6.4	5.7	2.8	32.1
State	1,017.	0.0	19.9	10.9	17.1	8.6	1.6	0.0	41.8
Local	1,366.	45.8	5.4	5.0	0.6	4.8	8.7	4.9	24.8
County	226.	0.0	0.0	17.9	3.3	13.2	7.8	5.8	52.0
Municipal	282.	0.0	0.0	9.9	0.0	3.4	26.6	17.3	42.8

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Pennsylvania 1984 Per Capita Income: $12,313 1984 Population: 11,901,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Pennsylvania	25,136.8	18.5	17.4	18.3	17.9	13.1	9.2	8.5
Federal Aid	4,652.7	3.4	3.5	4.1	2.9	1.9	0.6	0.7
Total Own Source Revenue	20,484.1	15.0	13.9	14.2	15.0	11.2	8.6	7.8
Property Tax	4,101.6	3.0	2.8	3.1	3.4	3.2	2.5	3.6
All Income Taxes	4,746.5	3.5	3.3	3.4	3.4	1.4	1.1	0.7
General Sales Tax	2,720.6	2.0	1.8	2.0	2.0	1.9	0.8	z
Other Taxes	4,004.5	2.9	2.8	3.4	3.8	3.0	3.1	2.7
Charges & Misc. Total	4,910.9	3.6	3.2	2.3	2.3	1.8	1.1	0.7
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Pennsylvania	21,845.6	16.0	16.1	18.2	18.0	13.5	9.2	7.6
Education	7,522.9	5.5	5.4	6.3	7.3	5.6	3.3	2.2
Public Welfare	3,589.4	2.6	2.8	3.2	2.3	1.1	0.6	1.1
Highways	1,733.8	1.3	1.3	1.5	2.0	2.1	1.6	1.3
Health & Hospitals	1,522.2	1.1	1.1	1.3	1.1	0.8	0.7	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Pennsylvania										
State and Local	2,112.	18.5	n.a.	16.3	10.8	14.2	4.6	15.9	4.0	15.5
State*	1,288.	23.7	n.a.	1.2	17.7	16.6	5.6	21.5	2.0	11.2
Local	1,188.	7.2	30.1	27.7	0.0	7.4	2.1	5.0	5.0	15.5
County**	147.	6.7	38.7	34.7	0.0	0.0	0.0	0.5	4.0	15.1
Municipal**	274.	10.9	10.3	21.3	0.0	27.5	0.0	7.6	5.7	15.2
Ind. School Dist.**	563.	1.3	43.6	36.1	0.0	0.0	4.5	5.5	3.0	5.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Pennsylvania									
State & Local	1,836.	25.9	8.6	7.9	16.4	7.0	4.6	2.7	27.0
State	763.	0.2	18.3	13.0	33.8	10.4	1.9	0.0	22.4
Local	1,072.	44.2	1.6	4.3	4.1	4.6	6.4	4.5	30.3
County	144.	0.1	0.0	3.0	25.3	17.9	0.8	0.7	52.1
Municipal	248.	0.2	0.0	8.3	2.9	4.9	21.9	10.2	51.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Rhode Island 1984 Per Capita Income: $12,818 1984 Population: 962,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Rhode Island	2,375.0	21.3	21.0	21.3	18.5	14.2	9.7	6.4
Federal Aid	487.9	4.4	4.8	5.8	3.8	2.8	1.2	0.4
Total Own Source Revenue	1,887.1	16.9	16.3	15.5	14.7	11.4	8.5	5.9
Property Tax	540.0	4.8	5.0	5.1	5.0	4.5	3.9	3.5
All Income Taxes	344.4	3.1	2.8	2.5	2.4	0.6	0.5	--
General Sales Tax	247.8	2.2	2.1	2.4	2.3	1.8	0.9	--
Other Taxes	217.5	2.0	2.1	2.5	3.0	2.9	2.5	2.1
Charges & Misc. Total	537.4	4.8	4.3	2.9	2.0	1.6	0.9	0.3
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Rhode Island	2,265.7	20.3	20.4	20.1	17.9	16.1	10.6	6.3
Education	720.1	6.5	6.7	7.0	6.8	5.5	3.1	1.7
Public Welfare	402.6	3.6	3.6	1.1	1.3	2.8	1.8	0.6
Highways	121.1	1.1	1.0	3.7	3.2	1.7	1.2	0.8
Health & Hospitals	161.4	1.4	1.6	1.6	1.3	1.0	0.8	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Rhode Island										
State and Local	2,469.	20.5	n.a.	22.7	10.4	12.0	2.5	9.2	8.6	14.1
State*	1,749.	24.0	n.a.	0.4	14.7	16.9	3.5	12.6	11.1	15.9
Local	1,001.	8.8	26.4	55.4	0.0	0.0	0.0	0.6	1.8	7.0
County**	----------	----------	----------	----------	not applicable	----------	----------	----------	----------	----------
Municipal**	581.	10.0	27.2	54.2	0.0	0.0	0.0	0.6	1.8	6.0
Ind. School Dist.**	17.	0.0	39.5	0.0	0.0	0.0	0.0	0.0	0.7	0.2

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Rhode Island									
State & Local	2,355.	20.7	11.1	5.3	17.8	7.1	6.1	3.4	28.4
State	1,411.	0.0	18.5	5.8	27.8	11.8	0.9	1.9	33.3
Local	944.	51.7	0.0	4.6	2.7	0.1	14.0	5.8	21.0
County	----------	----------	----------	----------	not applicable	----------	----------	----------	----------
Municipal	534.	47.1	0.0	4.5	4.0	0.1	17.1	6.7	20.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

South Carolina 1984 Per Capita Income: $10,116 1984 Population: 3,300,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: South Carolina	5,755.0	19.2	18.6	19.3	18.4	15.3	12.5	8.8
Federal Aid	1,109.4	3.7	3.8	5.1	3.9	2.9	1.7	1.3
Total Own Source Revenue	4,645.6	15.5	14.8	14.2	14.4	12.3	10.9	7.5
Property Tax	792.2	2.6	2.4	2.5	2.6	2.0	2.0	2.4
All Income Taxes	954.8	3.2	3.0	2.7	2.2	2.0	1.2	0.8
General Sales Tax	798.9	2.7	2.5	2.8	3.0	2.1	1.9	--
Other Taxes	689.8	2.3	2.3	2.7	3.2	3.4	3.6	3.4
Charges & Misc. Total	1,409.9	4.7	4.6	3.4	3.4	2.7	2.1	0.8
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: South Carolina	5,178.2	17.3	17.9	18.2	18.1	15.0	12.9	8.7
Education	2,116.6	7.1	7.9	7.8	8.1	7.0	5.6	2.3
Public Welfare	439.2	1.5	1.8	1.6	1.2	0.7	1.1	0.4
Highways	356.4	1.2	0.9	1.2	2.1	2.4	2.1	1.8
Health & Hospitals	761.4	2.5	2.5	2.4	1.9	1.4	1.2	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
South Carolina State and Local	1,744.	19.3	n.a.	13.8	13.9	13.8	2.8	12.0	5.1	19.4
State*	1,203.	23.1	n.a.	0.2	20.1	20.0	4.0	15.7	5.1	11.2
Local	816.	7.1	33.0	29.1	0.0	0.0	0.0	2.5	3.4	24.9
County**	246.	7.9	13.6	23.3	0.0	0.0	0.0	1.2	2.9	50.9
Municipal**	116.	20.0	5.7	29.0	0.0	0.0	0.0	14.7	7.3	22.3
Ind. School Dist.**	412.	0.7	55.3	34.0	0.0	0.0	0.0	0.1	2.3	7.5

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
South Carolina State & Local	1,569.	26.2	14.6	6.9	8.5	14.7	4.1	3.3	21.6
State	775.	1.4	29.7	11.1	16.7	16.5	1.6	0.0	23.0
Local	795.	50.4	0.0	2.8	0.4	13.0	6.6	6.6	20.2
County	226.	0.0	0.0	5.5	1.5	42.9	7.7	4.2	38.2
Municipal	109.	0.0	0.0	9.0	0.0	0.3	30.1	26.2	34.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

South Dakota 1984 Per Capita Income: $11,066 1984 Population: 706,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: South Dakota	1,565.4	22.7	19.9	23.3	22.6	20.4	15.3	12.6
Federal Aid	360.1	5.2	4.7	6.3	4.9	4.4	2.5	1.4
Total Own Source Revenue	1,205.3	17.5	15.2	16.9	17.7	16.0	12.7	11.2
Property Tax	286.9	4.2	4.2	6.0	7.0	7.0	6.0	5.5
All Income Taxes	17.9	0.3	0.0	0.1	z	z	z	0.2
General Sales Tax	208.2	3.0	3.2	3.2	2.8	1.9	1.2	0.8
Other Taxes	177.7	2.6	2.6	3.1	3.4	3.5	3.1	2.5
Charges & Misc. Total	514.5	7.5	5.2	4.6	4.5	3.6	2.4	2.2
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: South Dakota	1,408.5	20.4	18.8	23.3	21.4	20.5	15.5	10.6
Education	496.6	7.2	6.7	8.8	9.6	8.9	5.4	3.2
Public Welfare	133.1	1.9	1.8	2.0	1.8	1.3	1.0	1.3
Highways	232.2	3.4	3.0	3.9	4.5	5.5	5.0	2.4
Health & Hospitals	70.5	1.0	1.0	1.6	0.8	0.7	0.5	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
South Dakota										
State and Local	2,217.	23.0	n.a.	18.3	13.3	0.0	1.1	11.4	9.4	23.5
State*	1,272.	32.2	n.a.	0.0	19.9	0.0	2.0	18.0	13.2	13.9
Local	1,175.	8.6	18.8	34.6	3.5	0.0	0.0	1.9	3.4	29.3
County**	166.	8.1	16.8	48.0	0.0	0.0	0.0	6.3	7.9	11.3
Municipal**	252.	15.3	6.6	23.5	16.4	0.0	0.0	2.1	3.4	31.8
Ind. School Dist.**	522.	5.8	33.3	48.8	0.0	0.0	0.0	0.5	2.8	6.8

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
South Dakota									
State & Local	1,995.	24.8	10.4	16.5	9.4	5.0	3.5	2.5	27.8
State	1,044.	0.0	20.0	19.9	17.3	6.9	1.3	0.0	34.6
Local	951.	52.1	0.0	12.7	0.8	2.9	5.8	5.3	20.3
County	167.	0.0	0.0	41.5	4.4	7.4	8.7	0.6	37.5
Municipal	243.	0.0	0.0	16.2	0.3	6.3	16.6	19.9	40.8

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Tennessee 1984 Per Capita Income: $10,418 1984 Population: 4,717,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Tennessee	7,872.0	17.6	16.9	19.1	18.3	16.0	11.6	8.0
Federal Aid	1,845.6	4.1	4.0	4.9	4.2	3.8	1.7	0.8
Total Own Source Revenue	6,026.4	13.5	13.0	14.3	14.2	12.2	9.9	7.1
Property Tax	1,003.4	2.2	2.3	2.7	2.9	2.8	2.4	2.9
All Income Taxes	281.0	0.6	0.6	0.8	0.7	0.6	0.5	0.3
General Sales Tax	1,801.1	4.0	3.7	4.1	3.5	2.6	1.9	--
Other Taxes	1,056.5	2.4	2.4	3.1	3.8	3.5	3.5	3.3
Charges & Misc. Total	1,884.3	4.2	4.0	3.6	3.3	2.7	1.6	0.7
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Tennessee	7,504.5	16.8	16.0	18.8	18.7	17.6	11.4	7.2
Education	2,549.3	5.7	5.5	7.0	7.0	7.0	4.1	2.1
Public Welfare	879.0	2.0	1.8	1.9	1.8	1.2	1.0	0.7
Highways	750.5	1.7	1.5	2.2	2.6	3.3	2.4	1.6
Health & Hospitals	1,003.8	2.2	1.9	2.1	1.8	1.6	1.0	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Tennessee										
State and Local	1,669.	23.4	n.a.	12.7	22.9	0.7	2.9	13.4	4.6	19.4
State*	979.	31.7	n.a.	0.0	29.4	1.2	4.9	18.9	3.0	10.2
Local	928.	8.7	24.9	22.9	10.2	0.0	0.0	4.2	5.0	24.1
County**	497.	2.4	26.5	25.5	13.5	0.0	0.0	2.3	3.5	25.6
Municipal**	455.	11.7	20.6	18.9	6.0	0.0	0.0	6.0	4.9	17.5
Ind. School Dist.**	7.	0.1	52.4	0.0	0.0	0.0	0.0	0.0	3.4	5.2

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Tennessee									
State & Local	1,591.	21.5	12.4	10.0	11.7	13.4	4.7	3.5	22.8
State	714.	0.0	27.7	15.0	24.6	11.8	0.9	0.0	20.0
Local	877.	39.1	0.0	5.9	1.2	14.7	7.8	6.3	25.1
County	428.	44.7	0.0	6.8	1.6	24.2	2.8	0.9	18.9
Municipal	397.	36.3	0.0	5.7	0.9	6.2	14.2	12.7	24.0

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Texas 1984 Per Capita Income: $12,571 1984 Population: 15,989,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Texas	30,931.3	16.8	16.2	17.8	17.4	14.6	11.1	7.3
Federal Aid	4,389.1	2.4	2.3	3.5	3.4	2.6	1.4	0.7
Total Own Source Revenue	26,542.2	14.4	13.9	14.2	14.0	12.0	9.6	6.6
Property Tax	6,681.0	3.6	3.2	3.9	4.2	4.1	3.5	3.1
All Income Taxes	0.0	0.0	0.0	--	--	--	--	--
General Sales Tax	4,546.0	2.5	2.6	2.6	2.3	1.0	--	--
Other Taxes	6,606.8	3.6	3.7	4.1	4.2	4.0	4.1	2.5
Charges & Misc. Total	8,708.4	4.7	4.3	3.7	3.3	2.9	2.0	0.9
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Texas	29,754.8	16.2	14.9	16.8	17.5	15.2	11.4	6.7
Education	12,738.2	6.9	6.2	7.2	7.5	6.8	4.5	2.2
Public Welfare	2,113.4	1.2	1.0	1.6	1.7	1.1	0.9	0.6
Highways	2,505.6	1.4	1.7	1.5	2.5	2.9	2.4	1.4
Health & Hospitals	2,906.4	1.6	1.4	1.7	1.3	0.9	0.6	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Texas										
State and Local	1,935.	14.2	n.a.	21.6	14.7	0.0	0.0	21.4	5.9	22.3
State*	1,028.	21.1	n.a.	0.0	23.2	0.0	0.0	36.7	4.9	14.1
Local	1,242.	4.7	26.9	33.6	3.7	0.0	0.0	2.9	5.1	23.0
County**	184.	4.0	5.6	49.4	0.0	0.0	0.0	4.4	6.8	28.0
Municipal**	329.	9.8	1.5	26.0	13.7	0.0	0.0	8.6	9.6	30.4
Ind. School Dist.**	602.	1.2	51.0	38.3	0.0	0.0	0.0	0.0	0.7	8.5

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Texas									
State & Local	1,861.	29.5	13.3	8.4	7.1	9.8	5.1	3.5	23.3
State	653.	0.8	31.2	14.2	19.6	12.6	1.3	0.0	20.3
Local	1,208.	45.0	3.6	5.3	0.3	8.2	7.2	5.3	25.0
County	175.	0.0	0.0	15.6	1.8	28.9	6.1	0.2	47.4
Municipal	320.	0.1	0.0	11.4	0.3	6.0	23.8	16.6	41.8

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Utah 1984 Per Capita Income: $9,730 1984 Population: 1,652,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Utah	3,693.8	25.4	23.1	23.1	22.4	20.5	13.2	9.6
Federal Aid	760.0	5.2	5.0	6.4	6.0	5.3	1.9	1.7
Total Own Source Revenue	2,933.9	20.2	18.1	16.7	16.4	15.2	11.2	8.0
Property Tax	522.7	3.6	3.1	3.7	4.3	5.0	4.1	3.8
All Income Taxes	431.1	3.0	2.9	2.8	2.3	2.0	1.2	0.6
General Sales Tax	630.9	4.3	3.7	4.1	3.5	2.5	1.6	1.0
Other Taxes	287.5	2.0	1.8	2.1	2.5	2.4	2.4	1.9
Charges & Misc. Total	1,061.6	7.3	6.6	4.1	3.8	3.2	1.9	0.8
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Utah	$2,663.2	20.7	24.0	23.4	22.0	21.3	13.4	8.6
Education	$1,264.7	9.8	10.9	11.6	10.9	11.4	6.0	3.0
Public Welfare	$214.1	1.7	1.9	1.8	1.9	1.3	1.1	1.8
Highways	$245.2	1.9	2.8	2.4	3.4	3.6	2.4	1.5
Health & Hospitals	$160.7	1.3	1.5	1.4	1.0	0.9	0.7	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Utah										
State and Local	2,236.	20.6	n.a.	14.2	17.1	10.5	1.2	7.8	11.1	17.7
State*	1,408.	27.8	n.a.	0.0	22.8	16.6	1.9	10.2	5.3	14.7
Local	1,206.	5.7	30.5	26.2	5.1	0.0	0.0	2.6	14.3	15.6
County**	233.	9.9	12.6	34.2	7.2	0.0	0.0	2.3	3.2	27.7
Municipal**	263.	12.5	5.8	16.9	17.1	0.0	0.0	9.8	5.7	30.1
Ind. School Dist.**	555.	1.0	57.8	31.7	0.0	0.0	0.0	0.0	3.4	6.0

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Utah									
State & Local	2,048.	26.4	15.8	10.9	8.4	6.0	4.6	2.1	25.8
State	980.	0.0	33.1	16.4	17.0	8.8	1.2	0.0	23.4
Local	1,068.	50.6	0.0	5.8	0.4	3.5	7.7	4.0	28.0
County	216.	0.0	0.0	11.3	1.9	15.5	11.2	1.6	58.5
Municipal	257.	0.0	0.0	14.5	0.0	0.6	22.7	11.6	50.6

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Vermont 1984 Per Capita Income: $10,798 1984 Population: 530,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Vermont	1,221.2	23.3	22.8	26.7	26.8	19.8	13.3	10.2
Federal Aid	304.2	5.8	6.2	7.9	6.2	4.9	1.8	1.1
Total Own Source Revenue	917.0	17.5	16.5	18.8	20.5	14.9	11.6	9.1
Property Tax	259.6	5.0	5.1	6.1	7.3	5.0	4.6	4.3
All Income Taxes	154.8	3.0	3.0	3.4	3.2	2.8	1.8	0.5
General Sales Tax	81.1	1.5	1.1	1.3	1.3	--	--	--
Other Taxes	178.4	3.4	3.2	4.3	5.2	4.7	3.9	3.7
Charges & Misc. Total	243.1	4.6	4.2	3.7	3.6	2.3	1.3	0.6
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Vermont	1,177.1	22.5	21.8	24.6	26.4	22.1	14.5	9.1
Education	446.6	8.5	8.5	9.6	10.7	8.5	4.9	2.3
Public Welfare	151.2	2.9	2.8	3.3	3.3	1.7	1.2	1.0
Highways	143.3	2.7	2.4	3.2	4.9	6.4	4.4	2.6
Health & Hospitals	56.4	1.1	1.1	1.3	1.1	0.8	0.9	0.5

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Vermont										
State and Local	2,304.	24.9	n.a.	21.3	6.6	10.8	1.9	14.6	5.1	14.8
State*	1,672.	31.2	n.a.	0.1	9.1	14.9	2.6	19.9	5.7	16.1
Local	845.	6.2	24.4	57.8	0.0	0.0	0.0	0.4	2.6	8.6
County**	3.	10.9	2.5	81.3	0.0	0.0	0.0	0.0	1.7	3.6
Municipal**	102.	15.5	5.9	46.2	0.0	0.0	0.0	1.1	5.1	23.4
Ind. School Dist.**	515.	0.1	32.1	62.0	0.0	0.0	0.0	0.1	2.6	3.0

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Vermont									
State & Local	2,221.	22.9	15.1	12.2	12.8	4.8	3.4	2.5	26.3
State	1,369.	0.0	24.4	13.1	20.8	7.5	2.0	0.0	32.2
Local	852.	59.6	0.0	10.7	0.0	0.4	5.7	6.5	16.9
County	3.	0.0	0.0	0.1	0.0	0.0	22.0	0.2	77.7
Municipal	101.	0.0	0.0	14.4	0.0	0.9	24.0	18.3	42.3

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Virginia 1984 Per Capita Income: $13,253 1984 Population: 5,636,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Virginia	11,002.0	16.4	16.1	17.9	16.9	14.0	10.4	5.6
Federal Aid	1,765.6	2.6	3.0	4.1	3.2	2.6	1.0	0.5
Total Own Source Revenue	9,236.4	13.7	13.2	13.8	13.7	11.4	9.4	5.1
Property Tax	1,935.9	2.9	2.8	3.1	3.1	2.8	2.4	1.7
All Income Taxes	2,003.4	3.0	2.9	2.7	2.4	2.1	2.1	0.4
General Sales Tax	1,119.4	1.7	1.6	1.8	1.9	1.1	0.1	--
Other Taxes	1,761.8	2.6	2.4	3.2	3.5	3.2	3.2	2.3
Charges & Misc. Total	2,415.9	3.6	3.5	2.9	2.8	2.2	1.7	0.8
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Virginia	10,177.5	15.1	15.7	17.4	16.8	14.6	10.8	5.1
Education	4,131.4	6.1	6.1	6.8	7.3	6.3	3.8	1.6
Public Welfare	988.4	1.5	1.7	1.6	1.5	0.6	0.4	0.3
Highways	930.2	1.4	1.4	2.3	2.4	3.0	2.8	1.3
Health & Hospitals	899.2	1.3	1.4	1.4	1.0	1.0	0.8	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Virginia										
State and Local	1,952.	16.0	n.a.	17.6	10.2	16.0	2.2	16.0	4.7	17.3
State*	1,248.	20.6	n.a.	0.4	11.8	25.0	3.5	17.0	4.6	15.8
Local	1,053.	5.3	31.8	32.1	4.8	0.0	0.0	9.5	3.2	13.3
County**	565.	3.8	34.8	36.7	4.7	0.0	0.0	7.0	3.3	9.1
Ind. School Dist.**	----------	----------	----------	----------	not applicable	----------	----------	----------	----------	----------
Municipal**	457.	6.8	30.1	28.6	5.3	0.0	0.0	13.2	2.8	12.2

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Virginia									
State & Local	1,806.	27.3	13.3	9.1	9.7	8.8	5.5	3.6	22.6
State	816.	0.0	29.4	16.0	16.1	15.4	1.4	0.2	21.5
Local	990.	49.8	0.0	3.5	4.5	3.5	8.8	6.5	23.5
County	521.	62.1	0.0	1.1	4.0	1.8	7.1	4.5	19.3
Municipal	432.	39.3	0.0	6.4	5.4	2.1	11.5	7.2	28.2

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Washington 1984 Per Capita Income: $12,792 1984 Population: 4,349,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Washington	10,299.5	19.7	18.3	21.4	21.3	17.7	12.4	8.0
Federal Aid	1,614.0	3.1	3.3	4.8	3.9	3.0	1.4	1.2
Total Own Source Revenue	8,685.5	16.6	15.0	16.6	17.4	14.7	11.0	6.8
Property Tax	1,716.1	3.3	3.0	3.8	4.7	3.5	2.6	2.0
All Income Taxes	0.0	0.0	0.0	--	--	--	--	--
General Sales Tax	3,025.6	5.8	4.4	5.2	4.6	4.3	3.4	1.8
Other Taxes	1,418.2	2.7	2.8	3.2	3.6	3.5	2.8	2.2
Charges & Misc. Total	2,525.6	4.8	4.7	4.3	4.5	3.4	2.2	0.9
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Washington	9,889.5	18.9	18.1	20.5	21.6	17.8	13.7	8.5
Education	3,637.1	6.9	7.0	8.3	8.6	7.6	5.1	1.9
Public Welfare	1,020.3	1.9	1.8	2.2	2.2	1.4	1.7	1.5
Highways	897.4	1.7	1.8	2.0	2.9	3.2	2.7	1.0
Health & Hospitals	773.5	1.5	1.3	1.2	1.1	0.9	0.8	0.3

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Washington State and Local	2,368.	15.7	n.a.	16.7	29.4	0.0	0.0	13.8	5.2	19.3
State*	1,564.	19.2	n.a.	10.2	40.1	0.0	0.0	16.6	1.7	10.6
Local	1,404.	5.1	40.7	16.8	4.9	0.0	0.0	4.8	6.9	20.8
County**	268.	6.9	31.3	27.0	5.5	0.0	0.0	4.3	6.1	15.9
Municipal**	319.	7.8	14.3	14.3	11.7	0.0	0.0	17.5	7.2	25.5
Ind. School Dist.**	563.	0.8	76.8	14.7	0.0	0.0	0.0	0.0	1.7	5.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Washington State & Local	2,274.	24.2	12.6	9.1	10.3	7.8	5.3	3.8	26.9
State	998.	1.0	28.7	12.1	23.3	9.1	1.1	0.1	24.6
Local	1,276.	42.3	0.0	6.7	0.1	6.8	8.5	6.8	28.7
County	233.	0.0	0.0	18.7	0.6	10.6	9.1	8.0	53.0
Municipal	294.	0.0	0.0	14.2	0.0	1.4	25.8	16.3	42.2

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

West Virginia 1984 Per Capita Income: $9,728 1984 Population: 1,952,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1980	1977	1972	1967	1957
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	19.8%	20.8%	19.5%	15.7%	10.9%
General Revenue: West Virginia	3,766.4	20.9	20.8	21.0	20.3	20.8	17.5	9.6
Federal Aid	790.4	4.4	5.0	5.8	5.8	6.0	4.7	1.2
Total Own Source Revenue	2,976.0	16.5	15.8	15.1	14.4	14.8	12.8	8.4
Property Tax	373.4	2.1	1.9	1.9	2.1	2.5	2.7	1.8
All Income Taxes	486.9	2.7	2.1	2.1	1.9	1.7	0.7	--
General Sales Tax	786.7	4.4	4.8	4.3	4.5	3.9	3.2	2.6
Other Taxes	526.0	2.9	2.6	2.9	3.2	4.0	3.5	2.8
Charges & Misc. Total	803.0	4.5	4.4	3.9	2.8	2.7	2.6	1.2
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	19.0%	20.0%	19.7%	16.1%	11.6%
Dir. Gen. Exp.: West Virginia	3,543.1	19.7	19.8	21.4	19.9	21.6	18.2	9.9
Education	1,362.4	7.6	7.3	7.7	7.4	7.8	7.4	4.0
Public Welfare	326.8	1.8	1.7	1.8	1.9	1.8	1.7	1.2
Highways	391.1	2.2	2.9	4.3	3.6	6.6	4.7	1.9
Health & Hospitals	315.7	1.8	1.8	1.5	1.4	1.2	1.0	0.6

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
West Virginia State and Local	1,930.	21.0	n.a.	9.9	20.9	10.5	2.4	14.0	5.0	16.4
State*	1,427.	24.4	n.a.	0.0	28.3	14.2	3.3	15.8	3.9	9.9
Local	862.	6.5	41.4	22.1	0.0	0.0	0.0	5.2	4.6	20.2
County**	154.	10.2	9.5	29.0	0.0	0.0	0.0	0.8	9.9	40.3
Municipal**	187.	14.6	2.2	7.0	0.0	0.0	0.0	23.2	5.4	47.3
Ind. School Dist.**	498.	0.2	67.6	26.6	0.0	0.0	0.0	0.0	2.7	2.9

* Percentages do not sum to 100% because local-to-state transfers have been excluded.
** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
West Virginia State & Local	1,815.	27.2	11.2	11.0	9.2	8.9	3.0	2.0	27.4
State	957.	0.0	21.3	19.3	17.4	9.1	1.1	0.0	31.7
Local	858.	57.6	0.0	1.8	0.1	8.7	5.1	4.2	22.6
County	150.	0.0	0.0	0.0	0.5	17.2	6.5	1.2	74.5
Municipal	193.	0.0	0.0	7.9	0.0	25.3	17.5	15.9	33.4

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Wisconsin 1984 Per Capita Income: $12,474 1984 Population: 4,766,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Wisconsin	11,779.8	21.8	20.6	22.4	22.0	16.8	11.8	10.7
Federal Aid	2,020.3	3.7	3.8	4.4	3.0	2.1	0.8	0.8
Total Own Source Revenue	9,759.4	18.1	16.8	18.0	19.1	14.7	10.9	10.0
Property Tax	2,429.2	4.5	4.3	5.0	7.1	5.1	4.9	4.8
All Income Taxes	2,575.4	4.8	4.1	5.0	4.1	3.8	2.2	1.3
General Sales Tax	1,374.6	2.5	2.0	2.4	2.2	0.8	--	--
Other Taxes	1,035.3	1.9	1.8	2.1	2.6	2.5	2.3	2.4
Charges & Misc. Total	2,344.9	4.3	4.6	3.6	3.0	2.5	1.5	1.4
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Wisconsin	11,263.2	20.9	20.9	22.1	21.7	17.9	12.3	8.7
Education	4,305.1	8.0	8.2	8.8	9.4	7.8	4.0	2.6
Public Welfare	1,696.7	3.1	2.4	3.4	2.2	1.4	0.9	1.1
Highways	1,030.4	1.9	2.1	2.2	2.9	3.0	2.8	1.8
Health & Hospitals	908.5	1.7	2.1	1.5	1.4	1.1	1.0	0.6

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Wisconsin										
State and Local	2,472.	17.2	n.a.	20.6	11.7	18.5	3.3	8.8	3.6	16.3
State*	1,665.	22.2	n.a.	2.1	17.3	27.5	5.0	12.6	3.0	9.8
Local	1,438.	3.8	43.2	33.0	0.0	0.0	0.0	0.5	2.7	16.8
County**	375.	4.4	38.9	22.5	0.0	0.0	0.0	0.2	2.2	28.6
Municipal**	382.	7.2	42.3	23.0	0.0	0.0	0.0	1.6	4.2	20.1
Ind. School Dist.**	634.	0.6	44.4	45.0	0.0	0.0	0.0	0.0	1.5	7.4

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Wisconsin									
State & Local	2,363.	24.3	14.0	9.1	15.1	8.1	5.3	5.2	19.0
State	899.	0.0	29.7	8.8	32.4	6.6	0.7	0.2	21.5
Local	1,464.	39.2	4.3	9.4	4.4	9.0	8.1	8.3	17.5
County	353.	1.9	0.0	14.1	17.4	34.2	6.3	0.8	25.2
Municipal	386.	0.1	0.0	16.8	0.9	2.5	23.6	21.0	35.1

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

Wyoming 1984 Per Capita Income: $12,234 1984 Population: 511,000

TRENDS: STATE AND LOCAL GENERAL REVENUES AND EXPENDITURES AS A PERCENTAGE OF STATE PERSONAL INCOME, SELECTED FISCAL YEARS 1942-84

State & Local	1984 Amount (millions)	As a Percentage of Personal Income						
		1984	1982	1977	1972	1967	1957	1942
General Revenue								
U.S. State and Local	$542,844.9	19.9%	18.8%	20.8%	19.5%	15.7%	10.9%	8.5%
General Revenue: Wyoming	2,526.3	41.2	36.2	29.4	25.9	26.2	16.6	10.6
Federal Aid	469.7	7.7	6.3	7.6	7.3	8.2	4.1	1.8
Total Own Source Revenue	2,056.6	33.6	29.9	21.8	18.6	18.0	12.5	8.9
Property Tax	561.9	9.2	7.0	6.4	5.9	6.9	4.8	3.8
All Income Taxes	0.0	0.0	0.0	--	--	--	--	--
General Sales Tax	208.2	3.4	4.6	4.0	2.8	2.2	1.5	0.9
Other Taxes	509.6	8.3	8.5	5.1	3.9	3.5	3.0	2.3
Charges & Misc. Total	776.9	12.7	9.9	6.2	6.1	5.4	3.2	1.9
Direct General Expenditure								
U.S. State and Local	$503,282.4	18.4%	17.9%	20.0%	19.7%	16.1%	11.6%	7.5%
Dir. Gen. Exp.: Wyoming	1,994.8	32.6	26.5	25.0	26.1	26.7	16.0	9.6
Education	780.0	12.7	10.2	10.1	10.5	10.9	5.8	3.1
Public Welfare	82.6	1.3	1.1	1.0	1.1	0.9	0.8	0.8
Highways	295.3	4.8	4.0	4.3	5.9	7.9	4.5	2.5
Health & Hospitals	191.2	3.1	2.1	2.4	2.8	2.0	1.2	0.4

GENERAL REVENUE, PERCENTAGE DISTRIBUTION BY SOURCE, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY SOURCE								
		Federal Aid	State Aid	Property Taxes	General Sales Tax	Indiv. Income Taxes	Corp. Income Taxes	Other Taxes	Interest Earnings	Charges & Misc.
U.S. State & Local	$2,299.	17.9%	n.a.	17.8%	13.9%	11.9%	3.1%	12.3%	5.1%	18.1%
Wyoming										
State and Local	4,944.	18.6	n.a.	22.2	8.2	0.0	0.0	20.2	9.7	21.0
State*	3,071.	27.1	n.a.	7.8	11.3	0.0	0.0	32.0	12.6	8.7
Local	2,785.	3.1	32.3	30.8	2.2	0.0	0.0	0.6	3.3	27.7
County**	933.	3.3	8.6	28.4	6.5	0.0	0.0	0.2	2.5	50.0
Municipal**	591.	7.9	48.9	3.0	0.0	0.0	0.0	2.3	4.0	24.2
Ind. School Dist.**	1,293.	0.6	40.9	41.5	0.0	0.0	0.0	0.0	3.1	5.5

* Percentages do not sum to 100% because local-to-state transfers have been excluded.

** Percentages do not sum to 100% because interlocal transfers have been excluded.

DIRECT GENERAL EXPENDITURE, PERCENTAGE DISTRIBUTION BY FUNCTION, BY TYPE OF GOVERNMENT, FY 1984

	Per Capita	PERCENTAGE DISTRIBUTION BY FUNCTION							
		Local Education	Other Education	Highways	Public Welfare	Health & Hospitals	Police & Fire	Sewerage & Sanit.	All Other
U.S. State & Local	$2,131.	24.0%	11.0%	7.9%	12.9%	9.2%	5.5%	3.2%	26.4%
Wyoming									
State & Local	3,904.	28.3	10.8	14.8	4.1	9.6	4.3	2.5	25.6
State	1,451.	0.0	18.7	30.4	10.8	7.4	1.7	0.0	31.0
Local	2,453.	45.0	6.1	5.6	0.2	10.9	5.9	4.0	22.4
County	575.	0.0	0.0	12.0	0.8	29.9	7.2	1.1	49.1
Municipal	437.	0.0	0.0	15.6	0.1	0.8	22.6	19.4	41.5

To compare figures of a particular state to those of the U.S., see "U.S. Totals and Average" on page 199. For definition of terms and sources of data, see pages 196-198.

GLOSSARY OF SELECTED TERMS

Terms used in Significant Features of Fiscal Federalism adhere to the definitions prescribed by the U.S. Bureau of the Census. (Differences do exist between figures cited by the Office of Management and Budget, National Income and Product Accounts and Census, but these differences are primarily accounting rather that definitional differences.) For an expanded glossary of terms, see U.S. Bureau of the Census, State Government Finances in [year] or Governmental Finances in [year].

CHARGES AND MISCELLANEOUS GENERAL REVENUE--Current charges, special assessments and all other general revenue except taxes and intergovernmental revenue. Current Charges comprise amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except those by liquor store systems and local utilities. Includes fees, toll charges, tuition and other reimbursements for current services, rents and sales incident to the performance of particular governmental functions and gross income of commercial-type activities (parking lots, school lunch programs and the like). Interest Earnings consist of earnings on deposits and securities, other than such earnings of insurance trust funds. Special Assessments are compulsory contributions collected from owners of property benefited by specific public improvements (paving, drainage or irrigation facilities, etc.) to defray the cost of such improvements and apportioned according to the assumed benefits to the property affected.

CORPORATION NET INCOME TAXES--Taxes on net income of corporations. Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions) and on unincorporated businesses. See Individual Income Taxes.

DEBT--Comprises long-term credit obligations of the government and its agencies and all interest-bearing short-term (i.e., repayable within 1 year) credit obligations. Includes judgments, mortgages and "revenue" bonds as well as general obligation bonds, notes, and interest-bearing warrants. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments and rights of individuals to benefits from employee-retirement funds. Nonguaranteed Federal agency debt is excluded from total long-term balances. Full Faith and Credit Debt is long-term debt for which the credit of the government, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. For the Federal Government, includes Public Debt (subject to Public Law 94-3 statutory limitations) and Agency Debt (issued outside the above Federal statutory restrictions). Nonguaranteed Debt consists of long-term debt payable solely from earnings of revenue producing activities, from special assessments or from specific nonproperty taxes. Net Long-Term Debt is total long-term debt outstanding minus Long-term Debts Offsets.

DIRECT EXPENDITURE--Payments to employees, suppliers, contractors, beneficiaries and other final recipients of governmental payments; i.e., all expenditure other than intergovernmental expenditure. Compare with Direct General Expenditure and General Expenditure.

DIRECT GENERAL EXPENDITURE--All general expenditure other than intergovernmental expenditure. Compare with General Expenditure and Direct Expenditure.

EDUCATION--Provision or support of schools and other educational facilities and services.

EXPENDITURE--All amounts of money paid out by a government--net of recoveries and other correcting transactions--other than for retirement of debt, investment in securities, extension of credit or as agency transactions. Expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

FISCAL YEAR--The 12th month period at the end of which the unit of government determines its financial condition and the results of its operations and closes its books.

GENERAL DEBT--All debt other than that incurred to finance a utility.

GENERAL EXPENDITURE--All expenditure of a government other than utility expenditure, liquor stores expenditure, and insurance-trust expenditure. Compare with Direct General Expenditure and Direct Expenditure.

GENERAL REVENUE--All revenue of a government except utility revenue, liquor stores revenue, and insurance-trust revenue. All tax revenue and all intergovernmental revenue, even if designated for employee-retirement or local utility purposes, is classified as general revenue.

HEALTH--Health services, other than hospital care, including health rsearch, clinics, nursing, immunization and other categorical, environmental and general public health activities. School health services provided by health agencies (rather than school agencies) are included here.

HIGHWAYS--Streets, highways and structures necessary for their use, street lighting, snow and ice removal, toll highway and bridge facilities and ferries.

HOSPITALS--Establishment and operation of hospital facilities, provision of hospital care and support of public or private hospitals. However, see Public Welfare concerning vendor payments under welfare programs.

INDIVIDUAL INCOME TAXES--Taxes on individuals measured by net income, including distinctive taxes on income from interest, dividends and the like. All amounts from local income taxes (including scattering amounts from corporations) are classed under this heading.

INTEREST EXPENDITURE--Amounts paid for use of borrowed money. In-

terest, except that paid on debt incurred distinctively for utility purposes, is classified under general expenditure. General expenditure for interest is not allocated to particular functions (education, highways, etc.), but is classed functionally as Interest on General Debt.

INTERGOVERNMENTAL TRANSACTIONS--Intergovernmental Revenue and Expenditure comprise, respectively, payments from one governmental to another as grants-in-aid, shared revenues, payments in lieu of taxes or reimbursements for governmental services. Excludes amounts for the purchase of commodities, property or utility services, any tax levied as such on facilities of the payer and employer contributions by the government for social insurance (e.g., employee-retirement and OASDHI insurance). Intergovernmental Revenue From State Government includes any amounts originating with the Federal Government but channeled through the State for distribution to local governments.

POLICE PROTECTION--Preservation of law and order and traffic safety. Includes highway police patrols, crime prevention activities, police communications, detention and custody of persons awaiting trial, traffic safety, vehicular inspection and the like.

PROPERTY TAXES--Taxes conditioned on ownership of property and measured by its value. Include general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates and taxes on selected types of property, such as motor vehicles or certain intangibles.

PUBLIC WELFARE--Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance Payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials and other services provided under welfare programs; welfare institutions; and any intergovernmental or other direct expenditure for welfare purposes. Any services provided directly by the government through its Hospitals and Health agencies are classified under those headings.

REPRESENTATIVE TAX SYSTEM (RTS)--See Tax Capacity and Tax Effort.

REVENUE--All amounts of money received by a government from external sources--net of refunds and other correcting transactions--other than from issue of debt, liquidation of investments and as agency and private trust transactions. Excludes noncash transactions such as receipts of services, commodities or other "receipts in kind."

SALES AND GROSS RECEIPTS TAXES--Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income and related taxes based upon use, storage, production (other than severance of natural resources), importation or consumption of goods. General Sales or Gross Receipts Taxes comprise such taxes which are applicable with only specified exceptions to all types of goods or of goods and services or of all gross income. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services or businesses are reported separately under various Selective Sales and Gross Receipts Taxes categories.

SANITATION--Government activities relating to Sewerage, consisting of

the provision of sanitary and storm sewers and sewage disposal facilities and services and Sanitation Other Than Sewerage, which comprises street cleaning and collection and disposal of garbage and other waste. Sanitary engineering and activities to limit air and water pollution are classified under Health.

TAXES--Compulsory contributions exacted by a government for public purposes. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; in such instances, however, any amounts retained by the collecting government are treated as its tax revenue.

TAX CAPACITY AND TAX EFFORT--Tax Capacity is an estimate of a government's ability to raise revenue from a full array of tax bases (income, property, sales, natural resource extraction, etc.) It is calculated by estimating the amount of revenue that each state (including state and local governments) would raise if an identical set of rates were used. State tax capacity estimates are not affected by actual individual state tax practices--practices such as exemptions, partial assessment or even the absence of a particular tax (e.g., the lack of an individual income tax in Connecticut). Tax capacity figures printed in Significant Features are standardized relative to population and the U.S. average tax capacity so that the hypothetical average state has a tax capacity of 100.

Tax Effort is computed by comparing actual tax collections to the hypothetical tax capacity estimates. Tax effort figures are standardized so that the hypothetical average state has a tax effort of 100. For a detailed discussion of the concept of tax capacity see, ACIR, Tax Capacity of the Fifty States, Washington, D.C., February 1985.

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